



Digitized by the Internet Archive
in 2010 with funding from
Duke University Libraries

10
ANNUAL REPORT

OF THE

COMPTROLLER GENERAL,

OF THE

STATE OF GEORGIA,

MADE TO



THE GOVERNOR,

OCTOBER 20, 1861.



P16810

BOUGHTON, NISBET & BARNES, STATE PRINTERS.
MILLEDGEVILLE, GA.

1861.

118517

~~353.97582~~

~~C 7386~~

REPORT.

COMPTROLLER GENERAL'S OFFICE,

MILLEDGEVILLE, OCT. 21, 1861.

To His Excellency, JOSEPH E. BROWN, Governor:

SIR: In compliance with the provisions of Acts of December 28th, 1843, and December 11th, 1859, I have the honor to lay before your Excellency a statement of the receipts and disbursements at the Treasury during the fiscal year 1861, showing at the end of the year, a

Cash balance in the Treasury of\$324,105 86.

The appropriations undrawn amount to \$303,220 00; leaving a balance in the Treasury of \$20,885 86, after paying all appropriations for the political year 1861.

Good Assets belonging to the State.

In compliance also with the Act of 1859, I herewith furnish a statement of the "Assets belonging to the State," as shown by the books of the Treasury and Comptroller General's office, viz:

1,833 shares of stock in Bank of State of Georgia.....	\$183,300
890 shares of stock in Bank of Augusta.....	89,000
186 shares of stock in the Geo. Rail Road and Banking Company.....	18,600
6,500 shares of stock in the Atlantic and Gulf Rail Road Company.....	650,000
Bonds of Rail Roads of other States, bought from Penitentiary under Act of 11th December, 1858.....	11,000
Central Bank Assets, estimated by General Bethune, Agent, at.....	\$1,500
	<hr/>
	\$953,400

Also, the Western & Atlantic Rail Road (*value not to be put upon the same by the Comptroller or Treasurer.*) This Road, however, paid into the State Treasury as nett earnings in 1859 \$420,000; 1860 \$450,000, and in 1861 \$438,000.

P16810

In accordance with law, the Finance Committee of the last Legislature, directed that certain worthless assets, heretofore reported, be left out of the future Reports of the Treasurer and Comptroller General, and the same have been omitted, as also the old and worthless tax fi fas heretofore alluded to and reported upon. A large number of small Arms, Cannon, &c., have been purchased by the State within the last year or two, but as they are now in the hands of the soldiers of the State and Confederate States, and as the war is still going on and no satisfactory or reliable report can be made at this time relative to the same, these "assets" are not included in the above statement.

Statistics of Taxables, &c., in Georgia 1861.

In compliance also with the Act of 1859, accompanying this report, will be found tables A. B. C. D. and E., "containing the taxable property, and other items on the Tax Digests for the year 1861—together with table F., containing the polls in each county for the year immediately preceding this Report, the number of voters in each county, at the last general election; the number of children in each county returned for participation in the Educational Fund; the amount drawn by each county, out of the Treasury, from the Educational Fund; the amount drawn by each county for pay of members of the Legislature; the total amount drawn out of the State Treasury by each county, and the total amount paid into the Treasury by each county, for the year 1860. In table F. will also be found columns containing the white, and slave and colored population, in each county in 1859, as taken by the State Census Takers—also a column containing the Representative Population of each county as reported by a select committee of the Senate, and upon which the late apportionment of members of the Legislature were made. Table "A" contains the number of acres of land, its total value per acre, in the various counties throughout the State, for 1860 and 1861. Table "B" contains the number of slaves, their total and average value in the same counties for 1860 and 1861. Tables "C" "D" and "E" contain the other articles of taxation, entered on the Receiver of Tax Returns' book, in all the counties in the State, for 1861. Table "C" also contains the number of children in each county, between the ages of 6 and 18, returned on the Tax Book for 1861, by which it will be seen that the whole number of children returned on the Tax Books alone, for a participation in the Educational Fund amounts to 144,149, against 141,001 last year. And table "D" also contains the total return of property in the several counties in 1861, together with the total amount of property returned in each county

in 1860, with columns showing the total increased and decreased returns in each county in 1861.

It will be seen that the total decrease on the whole property returned this year (1861) upon that of last year, notwithstanding we are, and have been during this year, engaged in a war, is but \$28,418,779 or a little over four per cent. But that it may be seen upon what items of property the greatest decrease and increase have been made, I herewith submit a small table of comparison between the returns of 1860 and 1861.

A Table, showing the Total Value of various items of Taxation in the State in 1860 and 1861, and also the increase and decrease in the different items of taxation since 1860.

Property subject to Taxation.	Value in '60.	Value in '61	Increase	Decrease.
Land	161,764,955	161,621,244		140,711
Slaves	302,694,855	272,015,490		30,679,365
City and Town Property	35,139,415	35,510,699	371,284	
Money and Solvent Debts.	147,336,258	112,361,877	5,025,619	
Merchandise	15,577,193	12,720,623		2,856,570
Shipping and Tonnage.	943,940	902,576		41,370
Stocks, Manufactures, &c.	4,064,582	4,850,102	786,520	
Household & Kitchen Furniture.	2,374,284	2,215,646		158,638
Other property not mentioned.	42,427,295	41,604,747		822,548
	672,322,777	643,803,998		
Number of Polls	99,748	101,505	1,757	1
“ “ Professions	2,699	2,720	21	
“ “ Dentists.	96	95		1
“ “ Daguerrean Artists.	66	62		4
“ “ Free persons of Color.	1,225	1,273	48	
“ “ Acres of Land.	33,315,289	33,603,723	318,434	
“ “ Slaves	459,633	469,788	10,155	

By the above exhibit, it will be seen that while the items of money and solvent debts, and stocks and manufactures, and city and town property have been increased, the remainder of the items have decreased in value, and especially slaves and merchandize. When the former very high price of negroes is taken into consideration, and with free access to the world for cotton and other produce, while on the other hand, when we look to the fact that our Ports have been blockaded by the enemy, and that there was and is no certainty as to the blockade being raised this winter, so that our cotton can reach the usual market, the decrease in the value of slaves is very small indeed. As to the decrease in merchandize, that is easily accounted for, from the fact that our merchants did not bring goods into the State this spring, as heretofore.

The increased number of slaves in 1857 over 1856 were 9,831, the increased value was \$13,401,089; the increased value was but \$3,629,204; the increased number in 1859 over 1858, were 11,240, while the increased value was \$44,154,478; the increased number in 1860 over 1859 is 6,669, while the increased value was \$31,074,450; the increased

number in 1861 over 1860 is 10,755, while the decreased value is \$30,679,365. The average value of slaves in the whole State was, in 1856, \$505 21; 1857, \$524 97; 1858, \$526 39; 1859, \$612 63; and in 1860 it was \$672 61; and in 1861 it is \$590 33.

The increased value of land in the whole State in 1857, over 1856, was \$4,960,973; 1858 over 1857 \$2,169,011; 1859 over 1858 \$10,687,910; 1860 over 1859, \$12,217,075; and in 1861, the decrease from 1860 is \$140,711. The average value per acre of land, in the whole State, in 1856, was \$4 09; 1857, \$4 10; 1858, \$4 11; 1859, \$4 43, and in 1860, it was \$4 85. In 1861 it is \$4 80.

The increased value of City and Town property in 1857 over 1856 was \$3,857,447; 1858 over 1857 \$73,180; 1859 over 1858 \$2,019,070; in 1860 over 1859, it was \$3,010,101; and in 1861 over 1860, it is \$371,284.

The increased return of Merchandize in 1857 over 1856, was \$2,634,811; the *decreased* return in 1858 from 1857 was \$1,368,380. The *increased* return in 1859 over 1857 was \$1,679,788, and over 1858, \$3,069,176; and the increase in 1860 over 1859 was \$2,045,506. The decreased return in 1861 from 1860 is \$2,856,570.

The increased return of "money and solvent debts" in 1857 over 1856 was \$5,819,295; 1858 over 1857, \$5,867,286; 1859 over 1858, \$7,361,904; in 1860 over 1859, it was \$11,211,557; and in 1861 over 1860, it is \$5,025,619.

The increased return in the item of "all other property not enumerated," &c., in 1857, over 1856, was \$1,266,270; 1858 over 1857, \$2,078,041; 1859 over 1858, \$4,386,233; in 1860 over 1859, it is \$3,112,206; and in 1861 the decrease from 1860 is \$822,548.

The total amount of property returned on the Tax Digests for 1856, was \$495,516,224; 1857, \$528,927,965; 1858, \$539,055,114; 1859, \$609,589; in 1860, it was \$672,322,777; and in 1861 it is \$643,803,998.

An Abstract from the books of this office accompanies this Report, as required by an act of the 23d December, 1839, setting forth the amounts of the several appropriations, both common and special, under their respective heads, the dates and amounts of Warrants approved, in whose favor drawn, and the balance undrawn of each appropriation.

As required by act of the 26th December, 1821, a Table will be found, showing the amount of taxes which the inhabitants of each county in the State stand charged in the digests returned to this office by the several Receivers of Tax Returns for the year 1861; from which it appears that the tax assessed in accordance with the Act of the 19th December, 1860, amounts to \$706,854 53. The per cent.

levied this year on property returned on the Digests being ten and a half cents on the \$100 value thereof.

Annexed to this Report will also be found a table, showing the amount of per diem and mileage of members, and pay of the officers, Clerks, &c., of the last General Assembly.

Receipts and Disbursements at the Treasury.

Of the Receipts into the Treasury during the fiscal year 1861, there was received :

From General Tax of 1860.....	\$412,578 67
do do do 1859.....	75 53
do do do 1858.....	88 23
do do do 1861.....	22,009 50
do Net Earnings of W. & A. Rail Road....	438,000 00
do Bank Dividends.....	27,144 00
do Tax on Bank Stock.....	83,637 72
do Tax on Rail Roads.....	11,688 56
do Tax on Foreign Bank Agents.....	1,430 69
do Tax on Foreign Insurance Companies..\$	1,402 64
do Interest on Educational Fund.....	6,000 00
do Rail Road Bonds bought of Penitentiary, in 1859.....	5,230 41
do Sale of Bonds and Pay for Stock in At- lantic & Gulf Rail Road.....	150,000 00
do Sale of Bonds for military defence of the State.....	330,000 00
do Loan from Banks for military defence of State.....	537,500 00
do Amount refunded to \$ 1,000,000 Fund by sale of Steamer Savannah and V. A. Gaskell, Paymaster	24,022 46
do Fees on Testimonials.....	130 00
do do Head Right Grants.....	482 00
do do Copy Grants.....	230 25
do Other miscellaneous items, a more full account of which will be found in an- other part of this Report.....	3,085 98

Total Receipts.....	\$2,005,036 64
Add to this the cash in the Treasury, Oc- tober 21st, 1860.....	274,820 54

And we have a total Fund of.....\$2,279,857 18

Of the Disbursements during the same time, there has been paid :

On account of Civil Establishment, 1860.....	\$ 18,123 72
do do do do 1861.....	53,997 48
do do Contingent Fund, 1860.....	11,238 37

On account of Contingent Fund, 1861.....	8,420	98
do do Educational Fund, 1860.....	149,990	00
do do Printing Fund, 1860.....	981	87
do do do do 1861.....	28,714	11
do do Over payments, 1861.....	3,069	60
do do Subscription to Atlantic & Gulf Rail Road.....	150,000	00
For pay of members and officers of the Legisla- ture of 1860.....	114,427	52
do do and officers, and printing and other expenses of State Conven- tion.....	\$98,852	50
Amount advanced by order of Con- vention to Commissioners to Southern States, and Delegates to the Southern Congress at Montgomery, in February last.	3,900	00
	<hr/>	102,752 50
For purchase of Arms, &c., under Act of 1859,	32,181	90
On account of the military Defence of the State under Act of 1860.....	996,875	67
For redemption of the Public Debt,	5,000	00
“ Interest on the Public Debt,	149,839	25
“ Deaf and Dumb Asylum—for support of pupils, 1861,	10,000	00
“ Cotton Planters’ Convention,	2,500	00
“ Expenses of Howell Cobb, President do. to Europe, 1860,	2,400	00
“ Amount appropriated for Commissioner to Europe,	3,000	00
“ Salaries of Commissioners, &c., for Codify- ing the Laws.	9,650	00
“ Penitentiary—to complete buildings,	5,000	00
“ “ —to purchase provisions,	5,000	00
“ “ —for salary of Chaplain,	150	00
“ Georgia Military Institute—for support of State Cadets,	2,000	00
“ “ “ “ —for pay of Trustees, Inspectors, and Visitors,	730	00
“ Georgia Military Institute—for Carpen- ter’s, and other work done,	1,669	86
“ Georgia Military Institute—for salary of Superintendent,	2,500	00
“ Lunatic Asylum—for making Bricks for wall round,	1,500	00
“ “ “ —for building wall,	4,000	00
“ “ “ —for better supply of water,	1,000	00
“ “ “ —for support of pauper pa- tients,	17,825	17
“ “ “ —for pay of officers, &c.,	11,500	00

For Lunatic Asylum—for salary of Superintendent,	2,400 00
“ Academy for the Blind—for support of in 1861,	7,000 00
“ “ “ “ —Handicraft Department,	1,000 00
“ other miscellaneous appropriations which will be seen in an Abstract accompanying this Report, amounting in all to	39,313 32
Total,	\$1,955,751 32

Leaving a balance in the Treasury of \$324,099 86.

Having thus exhibited the operations of the Treasury for the past twelve months, I have deemed it not inappropriate to allude to, and make an approximation to the ordinary receipts and expenditures of the ensuing fiscal year. The anticipated receipts into the Treasury for the fiscal year 1862, may be stated as follows :

From general Tax of 1861,	\$585,000 00
Net Earnings Western & A. Rail Road,	438,000 00
Tax on Banks,	34,000 00
“ “ “ Rail Roads,	11,688 56
Bank Dividends,	27,144 00
Rail Road Bonds bought of Penitentiary,	11,000 00
Miscellaneous Items,	5,000 00
	<hr/>
	\$1,111,832 56

Add Balance after paying appropriations for 1861,	20,885 86
	<hr/>

And we have a Total of, \$1,132,718 42

The demand upon the Treasury, for the same year, will approximate as follows :

To pay members of the Legislature,	\$ 80,000 00
“ Civil Establishment, 1862,	74,050 00
“ Contingent Fund, 1862,	16,000 00
“ Printing Fund, 1862,	25,000 00
“ Reduction of Public Debt,	143,500 00
“ Interest on Public Debt,	231,865 00
“ support of pauper patients, Lunatic Asylum,	20,000 00
“ salary of Superintendent, Lunatic Asylum,	2,400 00
“ salary of other officers and servants, Lunatic Asylum,	12,000 00
“ support of pupils, Deaf and Dumb Asylum,	8,000 00

To pay support of pupils, Academy for the Blind,	7,000 00
“ support of the Cadets, Ga. Military Institute,	2,000 00
“ salary of the Sup't. of the Ga. Military Institute,	2,500 00
“ purchase of provisions for Penitent'y,	5,000 00
“ salary of Chaplain,	150 00
State Library—for purchase of Books,	1,000 00
“ “ —for salary of Librarian,	800 00
For Military Storekeeper at Savannah.	300 00
“ “ “ at Milledgeville,	400 00
“ Common School or Educational Fund,	145,369 00
“ Miscellaneous Appropriations, say,	50,000 00
	<hr/>
	\$827,334 00

Showing a surplus at the end of the year of \$305,384 42.

In the above exhibit of the anticipated receipts and expenditures for the ensuing fiscal year of 1862, it will be seen that only the ordinary receipts and expenditures of the State are included. If the war continues, of course our expenditures will be much heavier, and may perhaps exceed the anticipated receipts, and another loan, or a higher tax, may become necessary. These things, however, are dependent upon future events; and, our enemies being so uncertain and unreliable, and as I have no idea how soon or how late they may come to their senses, and be satisfied that a further war upon us is useless and unprofitable to them, I have not thought it material at this time to attempt an approximation of what we may have to spend next year, on account of their hostilities, &c. But, were the war brought to a close a month hence, without a further expenditure than the balance of the \$1,000,000 appropriation, this surplus can be very advantageously used in paying off the Public Debt. For, although there is but \$143,500, (6,000 due in 1859, and 10,000 due this year and uncalled for,) of the Public Debt *due* the ensuing year, still the State *can, if it chooses*, at any time, force in and *redeem* \$461,500 of its Public Debt—the State having, in 1848, reserved to itself the right to redeem certain Bonds, at any time after 10 years. These Bonds are due in 1863, 1868 and 1872, as will be seen by a more full statement, under the head of “Public Debt, in Bonds.”

THE \$1,000,000 APPROPRIATION FOR MILITARY PURPOSES.

The last Legislature appropriated the sum of \$1,000,000 as a Military Fund for the year 1861, "*to be expended by the Governor in such manner as he may deem best*, for the purpose of placing the State in a condition of defence," &c. The appropriation having been thus placed exclusively under the control of your Excellency, I have felt that the only duty required of me under the Act, was to accept and pass your warrants drawn on the Treasury on said Fund, to keep an account of the same, and to guard against the amount appropriated being over drawn. Consequently, in another part of this Report will be found a full statement of expenditures, or an account current, in relation to said Fund, showing in whose favor, and for what purpose, each warrant was drawn, &c.

It will be seen, that while warrants to the amount of \$996,875 67 have been drawn, the actual amount expended of said Fund, amounts to but \$972,853 21.

In the exercise of the discretion allowed you by the Act making this appropriation, and in obedience to the instruction of the Convention, in March last your Excellency thought proper to purchase the Steamer Everglade, (afterwards changed to the name of Steamer Savannah,) but, subsequently having sold the same to the Confederate States Government, your Excellency returned to the Treasury \$20,000, of the amount received for this Steamer. V. A. Gaskill, Paymaster, having drawn from the Treasury, on this Fund, upon your warrant, \$35,000, to pay the troops at Camp McDonald, also returned to the Treasury an unexpended balance of \$4,022 46; which two sums being placed to the credit of the \$1,000,000 Fund, reduces the actual amount drawn from the Treasury on said Fund, up to date, to \$972,853 21; and leaves a balance of \$27,146 79 of said Appropriation still subject to your warrants. The account stands thus:

Amount Appropriated,	\$1,000,000 00
Dr. to am't of warrants drawn. \$996,875 67	
Cr. by amount refunded from	
sale of Steamer Savannah, and	
by V. A. Gaskill, Paymaster,	24,022 46
	<hr/>
The actual am't drawn from the	
Treasury and used,	\$972,853 21
	<hr/>
	972,853 21
	<hr/>
Leaving a baln'c of Fund undrawn, am't'g to	\$27,146 79

THE EDUCATIONAL FUND.

By an Act, approved January 22, 1852, the dividends arising from the stock belonging to the State in the Bank of the State of Georgia, the Bank of Augusta, and the Georgia Rail Road and Banking Company, were "set apart as a permanent fund for the education of the *Poor*." This fund was distributed as a "Poor School Fund" up to 1858. By an act of the 11th Dec. 1858, the manner of the future distribution of this fund was changed. This Act annually appropriated \$100,000 of the net earnings of the Western & Atlantic Rail Road "TO THE PURPOSES OF EDUCATION,"—the Bank Dividends before used as a Poor School Fund was added to the same, and these two sums were directed to be "divided out among the several counties, according to the return of *all white children* thereof between the ages of 8 and 18." (This Act was amended in 1859, requiring the same to be divided among children between 6 and 18.) The Act of 1858, also provides, that in addition to the sums above specified, whenever the Governor redeemed any portion of the Bonds of the State then outstanding, he is to issue, in lieu of the same, other Bonds to be deposited with the Secretary of State as the Trustee for the Educational Fund of Georgia, and the interest on the same at 6 per cent. per annum, is to be annually added to this Fund, and be distributed. The issue of these Bonds to go on from year to year, in proportion to the amount of the Public Debt redeemed, until the whole Debt (existing in 1858 to \$2,627,000) is paid off. At which time in addition to the \$100,000 from the Road, and the Bank Dividends, the whole interest of this \$2,627,000, amounting to \$157,620 00 annually is to be added to the fund. In addition to these sums the Governor is authorized also annually to add any surplus that may be in the Treasury at the time the apportionment is made.

Up to October, 1860, however, only \$298,750 of the Public Debt in Bonds had been redeemed since the passage of the Act of 1858, and therefore, the condition of this Fund for this year stands as follows:

From Bank Dividends.....	\$27,144 00
From Western & Atlantic Rail Road.....	100,000 00
“ Interest on \$298,500, Public Debt re- deemed.....	17,910 00
	<hr/>
	\$145,054 00

Previous to this year, your Excellency, by the use of the Public Deposits, was enabled to loan out the \$100,000 of the Road fund appropriated for Educational purposes, and to obtain for it interest at the rate of seven per cent. per

annum. But in consequence of the necessities of the State, and her immediate use for her money, the same could not be done this year. Your Excellency, however, securing this year the Northern Exchange for the State without cost, for the Deposits.

THE STATE CONVENTION—ITS EXPENSES.

The last Legislature, in calling a Convention of the People, that Georgia might determine her course in relation to her further association with the Northern anti-slavery or Abolition States, appropriated \$55,000 to pay the expenses of said Convention. But, upon the close of its deliberations, it was found that the pay of its members, their per diem and mileage, pay of Secretary and Assistants, Printing and other expenses, together with sending and advancing to Commissioners sent to other Southern States, and to Delegates sent to the Southern Congress at Montgomery, in February last, amounted to \$102,752 50.

Warrants to the amount of \$3,900 were drawn on the Treasury by your Excellency for the advances to the Commissioners sent to other States and to the Delegates to Congress. But, as the expenses of the Convention far exceeded the appropriation made by the Legislature, no other warrant was drawn on said fund by your Excellency—the Convention having appropriated the necessary amount, by directing its President to draw his warrant upon the Treasury, for the per diem, mileage of members, and pay of officers, and other expenses of the Convention. The warrant to be drawn and paid by the Treasurer, as he pays the warrants of the President of the Senate and House of Representatives of the Legislature.

As the Comptroller General is not authorized by law, to audit, reject or approve, the President or Speaker's Warrants, but is only authorized to enter the same and allow the Treasurer credit for them on the Books in this office, the warrant of the President of the Convention was disposed of in the same way.

THE PUBLIC DEBT—IN BONDS.

Through the courtesy of the very obliging and efficient State Treasurer, JOHN JONES, Esq., who has recently given the Bond books in his office a close and thorough examination, I am enabled to present the following statement in relation to the Public Debt of the State, in Bonds, viz:

Due in 1862, 7 per cent. Central Bank Bonds..	\$27,500
“ 1863, “ “ “ “ “	63,500
“ 1864, “ “ “ “ “	41,500
“ 1862, “ “ for W & A Rail Road..	100,000
“ 1863, 6 “ now redeemable...-	28,000
“ 1865, “ “	16,500
“ 1868, “ “ now redeemable.....	190,000
“ 1869, “ “	262,500
“ 1869, 5 “	72,000
“ 1870, 6 “	102,500
“ 1871, “ “	156,250
“ 1872, “ “	622,000
“ 1872, 7 “ redeemable in 1862..	100,000
“ 1873, 6 “	171,000
“ 1874, 6 “	75,000
“ 1874, 7 “	177,000
“ 1878, 6 “	100,000
“ 1879, 6 “	200,000
“ 1880, 6 “	200,000
“ 1881, 6 “ A & G R R.....	100,000
“ 1881, 6 “ For defence of Ga...	330,000
	<hr/>
	\$3,135,250
And due in 1859, probably paid.....	6,000
“ “ 1861, “ “	10,000
	<hr/>
	3,151,250
Due on loan from Banks.....	537,500
	<hr/>
Total.....	\$3,688,750

It will be seen that \$6,000 Central Bank Bonds due in 1859, and \$10,000 of similar Bonds due in 1861 have not been presented for payment—at all events, they are not marked paid in the Bond Book. But, as the State has, for several years past, at different times, redeemed Bonds not due, it is possible these Bonds may have been paid, and the fact of payment omitted to be entered on the Bond Book. But, if paid, they are sealed up in packages, in the Treasury office, which neither the Treasurer or Comptroller General can open without authority from the Legislature.

It will also be seen that of the Bonds now remaining unpaid and not due \$2,553,750 are 6 per cents, \$72,000 are 5 per cents, and \$525,500 are 7 per cents. This office has no information as the interest to be paid on the \$537,500 obtained from the Banks, and for which they hold the Comptroller's receipts, and of course the per cent cannot at this time be stated.

In addition to this debt of \$3,151,250 in Bonds, and \$537,500 on loan from the Banks, by an Act of 11th Febru-

ary 1856, the State is bound to subscribe, in the proportion of \$5, to \$6 raised by private subscription, for as much as \$500,000 more to the Atlantic & Gulf Rail Road. The Act provides that, in the event of there not being money in the Treasury to pay the Installments when due, that the Governor be authorized to issue State six per cent Bonds, payable at the expiration of twenty years. \$150,000 of Bonds have already been issued for this subscription, leaving the State still responsible, under certain circumstances, for a further subscription of \$350,000.

THE LOAN FROM THE BANKS—FOR THE MILITARY DEFENCE OF THE STATE.

The last Legislature having appropriated \$1,000,000 to be used by your Excellency for the Military Defence of the State, and having also authorized your Excellency to raise the same, if necessary, upon State 6 per cent Bonds, to be issued payable twenty years after date—in addition to reporting the amount obtained, I have deemed it but just to give the names of the Banks, that patriotically came forward and assisted the State in her hour of need. The following named Banks took the amounts opposite their names, viz :

Central Rail Road & Banking Company....	\$100,000
Bank of Savannah.....	50,000
Bank of the State of Georgia.....	120,000
Bank of Columbus.....	35,000
Planters' Bank of Savannah.....	50,000
Timber Cutters' Bank of Savannah.....	5,000
Farmers' & Mechanics' Bank of Savannah..	15,000
Augusta Insurance & Banking Company....	37,500
City Bank of Augusta.....	40,000
Mechanics' Bank of Augusta.....	50,000
Bank of Augusta.....	60,000
Union Bank of Augusta.....	30,000
Georgia Rail Road & Banking Company....	50,000
Bank of Commerce, Savannah.....	50,000
Merchants' & Planters' Bank of Savannah..	50,000
Marine Bank of Savannah.....	100,000

Total amount taken.....\$842,500

The Capital Stock paid in of the above named Banks will be found in another part of this Report. It will be seen that the Central Rail Road & Banking Company has taken to the amount of 33 $\frac{1}{3}$ per cent. of its *Banking Capital*. The balance of the Banks named, with one or two ex-

ceptions, have taken the amount of 10 per cent of their Capital Stock. Bonds, bearing interest at 6 per cent per annum, payable 20 years after date, were issued to the Central Rail Road & Banking Company, the Bank of Savannah, the Farmers' & Mechanics' Bank of Savannah, the Timber Cutters' Bank of Savannah, and also \$50,000 in Bonds were also issued to the Bank of the State of Georgia. The other Banks only hold the Comptroller's Receipts for the amounts taken by them. The Bank of the State of Georgia also holds the Comptroller's Receipt for \$70,000 taken by it. The Sharpe's Rifle Manufacturing Company also, in December last, agreed to take, and did afterwards take, \$25,000 of the 6 per cent 20 year Bonds, in part pay for Rifles purchased from that Company by your Excellency. Making in all \$867,500 of the loan taken.

The following Banks have not, up to this time, taken any part of the loan, viz:

The Manufacturers' Bank of Macon.

" Bank of Middle Georgia, "

" Bank of the Empire State, Rome.

" LaGrange Bank, LaGrange.

" Cherokee Insurance & Banking Company, Dalton.

" Bank of Whitfield, Dalton.

" Bank of Athens, Athens.

" Bank of Fulton, Atlanta.

" North-Western Bank of Georgia, Ringgold.

TAX ON BANKS—1860.

For the information of the public, and as there is a general want of information as to the tax on Bank Stock, I have concluded that the public interest would be promoted by annually reporting the Capital Stock of the several Banks, the amount of tax paid by each, and also the manner in which it is levied and paid—together with such other remarks as circumstances may require during each year. In relation, then, to the manner of levying and paying the State tax, I have to state that by an Act of the 19th December, 1817, Bank Stock was taxed 31 $\frac{1}{4}$ cents on the \$100 of Capital Stock *paid in*. By an Act of 1841, 25 per cent was added to the same making the tax on Bank Stock 39 1-16th cents on the \$100. The Legislature of 1852, in adopting the *ad valorem* system retained this specific tax on Bank Stock, and the several Banks have paid this tax from year to year up to this time. The following Banks in operation and doing business in 1860, returned the amount of their Capital Stock paid in, and all have paid in their tax except the

Bank of Whitfield and the Cherokee Insurance & Banking Company, both located at Dalton, Whitfield county, Georgia. As the Bank Stock of the University in the Bank of the State of Georgia is not liable to taxation, and as the State's portion of the stock in said Bank has not heretofore been taxed, although the full amount of Capital Stock paid in is reported below, yet it will be seen that the tax is not paid on the whole amount in that case :

NAMES of Banks.	Where located.	Capital Stock paid in.	Amount of Taxes paid.
The Bank of the State of Georgia,	Savannah,	\$1,500,000	4,192 19
" Marine Bank,	"	1,000,000	3,906 25
" Planters' Bank,	"	535,000	2,091 40
" Merchants' & Planter's Bank,	"	525,000	2,032 65
" Bank of Savannah,	"	500,000	1,953 12
" Bank of Commerce,	"	500,000	1,953 12
" Central Rail Road & Banking Company,	"	300,000	1,171 89
" Farmers' & Mechanics' Bank,	"	250,000	976 56
" Timber Cutters' Bank,	"	50,000	195 31
" Bank of Augusta,	Augusta,	600,000	2,345 75
" Mechanics' Bank of Augusta,	"	500,000	1,953 12
" Georgia Rail Road & Banking Company,	"	500,000	1,953 12
" City Bank,	"	400,000	1,562 50
" Augusta Insurance & Banking Company,	"	315,600	1,464 81
" Union Bank,	"	300,000	1,171 88
" Bank of Columbus,	Columbus,	500,000	1,953 12
" Manufacturer's Bank of Macon,	Macon.	175,550	529 50
" Bank of Middle Georgia,	"	125,000	488 28
" Bank of the Empire State,	Rome,	50,000	195 31
" LaGrange Bank,	LaGrange,	150,000	585 94
" Cherokee Insurance & Banking Co.,	Dalton,	125,000	
" Bank of Whitfield,	"	68,000	
" Bank of Athens,	Athens,	100,000	390 62
" Bank of Fulton,	Atlanta,	96,200	375 77
" North-Western Bank of Georgia,	Ringgold,	50,000	195 50
		9,205,550	33,637 72

It will thus be seen that the Cherokee Insurance & Banking Company and the Bank of Whitfield have not paid their tax. Immediately upon being officially notified of their default by the Treasurer, as the law directs, I issued fi fas against each of these Banks for a default tax amounting to \$4,687 50 each, and sent the fi fas to the Sheriff of Whitfield county, but the same has not yet been collected.

SALARIES OF STATE OFFICERS.

Paid out of the Civil Establishment.

	Per annum.
Governor.....	\$ 4,000 00
Secretaries of the Governor, (3 at \$1,250 each,).....	3,750 00
Messenger of Executive Department.....	600 00
Secretary of State.....	1,600 00
Comptroller General.....	1,600 00
State Treasurer.....	1,600 00
Surveyor General.....	1,600 00

3 Judges of Supreme Court. (\$3,500 each)....	10,500 00
Reporter of Supreme Court.....	1,000 00
16 Judges Superior Courts, (\$2,500 each)....	40,000 00
1 Att'y. Gen. and 15 Solr's. Gen. (\$225 00 each,)	3,600 00
Adjutant and Inspector General.....	3,000 00
Captain and State House Guard.....	1,200 00
	<hr/>
	74,050 00

Paid out of "Special Appropriations."

State Librarian.....	800 00
Superintendent Lunatic Asylum.....	2,400 00
do Georgia Military Institute.....	2,500 00
Military Storekeeper at Milledgeville.....	400 00
po do Savannah.....	300 00
	<hr/>
	\$80,450 00

THE REGIMENTS OF VOLUNTEERS IN THE SERVICE OF THE CONFEDERATE GOVERNMENT.

While reporting the expenses of our State for Military purposes,—although not required by law, yet I desired, if it was possible to do so, to present the organization of the various Regiments of Volunteers received into its service by the Confederate States Government—That is, to give the name of the Colonel, Lieutenant Colonel, Major, and the Captains and Lieutenants of Companies in each Regiment, the counties from which each Company came, and also *the number of each Regiment as given it by the Confederate States Government.*

As much of this information could only be obtained from the War Department at Richmond, I have used my best exertions to obtain the same from that point, without success. I have only been enabled to get an official statement of the *numbering* of the various Regiments, reported or received at that Department, up to the 1st of October, together with the stations of the Regiments named. As the numbers of many of the Regiments are different from those given them when they left Georgia, and as in all reports of the Confederate officers, they will only be designated and known by the numbers given them by the Confederate Government, I have concluded to submit the information received upon *this point*, which is as follows:

List of Regiments from the State of Georgia in the service of the Confederate States, and their stations, Oct. 1, 1861 :

No. of Regt.	Colonel.	Station.
1st.	C. J. Williams,	Manassas.
1st.	H. W. Mercer,	Savannah.
1st.	J. N. Ramsey,	N. W. Army, Va.
2.	Paul J. Semmes,	Manassas.
3.	A. R. Wright,	Norfolk.
4.	George Doles,	do.
5.	John K. Jackson,	Pensacola.
6.	A. H. Colquitt,	Yorktown, Va.
7.	L. J. Gartrell,	Manassas.
8.	W. M. Gardner, (Independent,)	do.
9.	E. R. Goulding,	do.
10.	L. McLaws, (Independent,)	Yorktown.
11.	G. T. Anderson,	Manassas.
12.	Ed. Johnson, (Independent)	N W Army, Va.
13.	W. Ector, (Independent)	Army of Kanawha
14.	A. V. Brumby,	N. W. Army.
15.	T. W. Thomas,	Manassas.
16.	H. Cobb, (Independent)	Yorktown.
17.	H. L. Benning, Lynchburg ord's Army	Kanawha.
18.	W. T. Wofford,	Richmond.
19.	W. W. Boyd,	Army of Kanawha, Va.
20.	W. D. Smith, (Independent)	Manassas.
21.	J. T. Mercer, (Independent)	do.
22.	Robert Jones,	Camp of Instruction, Ga.
23.	T. Hutchenson,	do. do.
24.	R. McMillan,	Goldsboro', N. C.
25.	C. C. Wilson,	Savannah.
26.	Not Reported,	Camp of Instruction, Ga.
27.	do. do.	do. do.
28.	do. do.	do. do.
29.	do. do.	do. do.
Georgia Legion—T. R. R. Cobb,		Yorktown.
Phillips' do. —Wm. Phillips,		Army of Kanawha.
1st. Battalion,—Lieut. Col. J. B. Villepigue,		Pensacola.
2d. do. —Maj. Hardeman,		Norfolk.
3d. do. —Maj. Stovall, Lynchburg, ord's A		Kanawha

Besides several independent companies in Virginia not yet organized into Battalions or Regiments.

Although in the above statement Col. Benning's Regiment is put down as at Lynchburg, yet for several weeks past it has been at Manassas, and Col. Wright's third Regiment has lately been at Roanoke Island, N. C. I have only added to the statement received, the word "Independent" opposite those Regiments that were received by the Confederate Government directly, and not through our Executive.

The Regiments alluded to in the foregoing statement, as "not reported," &c., are no doubt,

Col. T. J. Warthen's Regiment,	
do Levi B. Smith's	do
do David J. Bailey's	do
do A. Littlefield,	do

now in Camp of Instruction in Georgia.

In addition to these, there is another, more than full, Regiment, commanded by Col. Carey W. Styles, stationed at Brunswick, Georgia, in the service of the Confederate States' Government. Also three "Independent Regiments" not yet full, but in Camp, in Georgia, viz:

Col. Wm. H. Stiles' Regiment,	5	Companies,	
Col. E. L. Thomas'	do	7	do
Col. Aug. R. Wright's	do	6	do
Also, Col. C. A. L. Lamar's	do	7	do received

by the Confederate Government through State authority.

Besides these there are already three (3) Regiments in the service of the State, on or near the coast, to be increased to six (6) Regiments within the next twenty days, for the purpose of protecting the seaboard of Georgia.

Thus it will be seen that our State has at this time thirty-four full Regiments (some more than full) and four partially filled Regiments, together with three Battalions, and other independent companies in Virginia and Georgia, amounting in all to about forty (40) Regiments in the Confederate Government service. And besides this, three (3) Regiments now in the State service to be increased to six (6) Regiments within the next twenty days, for the defence of her sea coast.

Of the Regiments and Battalions in the Confederate Government service, Georgia has armed, accoutred and equipped twenty-one Regiments, three Battalions, and several Companies attached to full Regiments—all of which accoutrements, equipments, &c., and a portion of the arms, have been paid for out of the \$1,000,000 appropriation, as will be seen in the Abstract accompanying this Report, and from the Reports of the Quartermasters General.

AMENDMENTS TO THE REVENUE LAWS.

By Act of 1821, it is made the duty of the Comptroller General, from year to year, to report to the Legislature such changes or modifications of the Revenue laws, as in his judgment the public interest demands. As, however, the last Legislature adopted a Code of laws to supercede all others, in which our former Tax Laws in relation to the return of property, &c., and the collection of the revenue in detail, have in many instances been changed, some of which changes I consider an improvement upon our former laws; and as the same do not go into operation until January next, until I see their operation and effect, I am not prepared to recommend many amendments at present.—Nevertheless, from a slight glance over that part of the Code relating to the Revenue Laws, and a glance at the Tax Acts of the last Legislature, to be included in the Code, I think there are several things omitted and not provided for, connected with the collection of the Public Revenue; and I would, therefore, respectfully call the attention of the Legislature to the necessary amendments. First, then, as to

The fees of Tax Collectors for the issuing of Tax Fi Fas.

Notwithstanding Tax Collectors have been issuing tax fi fas, and collecting costs on the same from year to year, I have searched the statutes now of force, and I cannot find where Collectors are especially allowed any specific sum as a fee for issuing said fi fas. I suppose, however, that they have usually charged the fee allowed to other officers. But I think the amount to be charged by them should be especially set forth; the Sheriffs or Constables, into whose hands said fi. fas. are placed for collection, charging the same as is allowed upon other fi fas. And in this connection, I would also respectfully call the attention of the Legislature to the subject of

Allowing Collectors, Sheriffs and Constables costs on Insolvent Tax Fi. Fas.

The various Acts providing for allowance to Tax Collectors for Insolvents, authorizes the Grand Juries or Inferior Courts to make such allowances. The Comptroller General is not authorized to go behind the certificates of the Grand Juries or Inferior Courts, and enquire how, or in what manner these Insolvent Lists or Certificates are given—but the manner of allowing them is prescribed by law to a certain extent, to the Juries and Courts, and the law presuming that these bodies will follow the statutes and guard the public interests, and will only allow what is right and proper, the Comptroller General is required, upon their be-

ing presented at this office, in a proper form, &c., to credit them to the Collector in his final settlement of the Tax of the State. But my observation and experience have satisfied me, that in some, if not in many instances, from a mistaken notion of the law, Collectors and other officers have been allowed by Juries or Inferior Courts, costs on the Insolvent tax *fi. fas.* As I cannot find any enactment *authorizing* Collectors, Sheriffs or Constables to receive costs on insolvent tax *fi. fas.*, in all cases where the claims for such costs have been presented at this office I have rejected the same. For the same reason that Receivers of Tax Returns are not allowed commissions on the *default list* they return to this office, and the Collectors are not allowed commissions on their *Insolvent lists*, I think Collectors and Sheriffs and Constables should not be allowed any costs upon the so-called "*Insolvent fi. fas.*," *unless they collect the same from the defendant.* Under the present mode prescribed to the Grand Juries and Inferior Courts for allowing Insolvent Lists, there is no *necessity* for issuing executions at all, by the Collector, in *many* instances,—and in those cases where the Collector or Court think it best to issue the *fi. fas.*, it is better that the Collector and other officers should receive no cost on the same, unless they collect the tax, rather than indiscriminately allow them such costs.

The present law in force authorizes and requires the Grand Juries or Inferior Courts to allow the Tax Collectors their Insolvent lists, either at their regular term, or in vacation, on or before the 15th of December in each year.—They are required to state in their certificate to the Collector, the amount allowed for insolvents, *on account of the State Tax*, and the amount *allowed for the county Tax.* By doing this, the Comptroller will know how much to credit the Comptroller with on the State Tax. And they are authorized to make these allowances, either upon a *list of names* furnished by the Collector *under oath*, or on *fi. fas.* with the proper entries thereon. As before remarked, there will be no necessity, under this law, for issuing *fi. fas.* in many cases, as the Collector, in the first place, would not swear to the Insolvency of a man, as to his tax, unless the case was a very hopeless and bad one, and if he should commit an error, the Jury or Court could disallow what he claimed and require him to issue a *fi. fa.* in the case or cases. But were the State to pay him and the Sheriff or Constable cost on *fi. fas.* so ordered by the Court to be issued, so far from bettering the thing in requiring him to issue the *fi. fa.* or *fi. fas.*, in all probability in many cases it would make the matter *worse* for the State and county.—Having sworn that the person or persons were insolvent, the Collector would still think so, and the Sheriff or Constable might think so from the same cause, and as it would

be *easier* to merely enter on the *fi. fas.* "no property" or "insolvent," and *get pay for it*, rather than *hunt up property*, &c., and *still only receive pay for it*, it will at once be seen that this allowing these officers costs on "*Insolvent Tax fi. fas*" unless collected from the defendants, works injury in more than one way, both to the State and the various counties. I would therefore respectfully suggest that it be enacted that no officer shall receive a fee on a tax *fi. fa.* unless the same is collected from the defendant.

Relative to future allowance of Insolvent Lists.

With all the diligence, care and fidelity exercised on the part of the Commissioners forming the Code—or at least I most cheerfully bear testimony to the great care, and particularity on the part of one of them in his efforts to have our Revenue Laws as perfect as possible—I regret to find, that in the revision, changes and alterations, made by the Commissioners and joint Committee of the Legislature, the above very appropriate and necessary enactment pointing out the mode and manner of allowing Insolvent Lists to Collectors, now of force, and which will be in force until January, together with other necessary enactments, have been omitted in the Code. And as no similar provision has been made, as to the allowance of Insolvent Lists, I would respectfully recommend to the Legislature to re-enact this Act of the 21st Dec. 1857, with an amendment that no Collector, Sheriff or Constable shall receive costs on a tax *fi. fa.*, unless the same is collected from the defendant.

The allowance of Insolvent Lists by the Comptroller General to Tax Collectors.

Previous to the year 1856, the taxes of the State were required to be paid into the State Treasury by the 1st of December in each and every year; and the Comptroller General was authorized, if he thought proper, to wait with the Collectors for their Insolvent Lists, if they did not have them allowed by the Grand Juries or Inferior Courts by that time. The result was, there were very few payments in full of taxes by the Collectors, on the 1st of December.—Most of the accounts were open and unsettled for months in each year, and many remained opened and unsettled for years—the Collectors claiming an allowance for Insolvents, but with one or two exceptions, none having Insolvent Lists to the amount originally claimed by them. A Committee of the Legislature having examined into the matter, authorized an immediate settlement of all those accounts, by the present Comptroller, which was accomplished in 12 or 18 months after much labor and trouble, netting to the State in the neighborhood of \$20,000. And at the suggestion of the same Committee an Act was also passed to change the

time of payment, or of final settlement, to the 20th December in each year; and requiring Insolvent Lists to be presented at this office at the same time. To enable Collectors to comply more readily with this Act, upon a suggestion from this office, in 1857, another Act was passed authorizing and requiring the Grand Juries or Inferior Courts to allow the Collectors their Insolvent Lists at any time, at their regular term, or in vacation, before or by the 15th of December, upon being called upon by the Collectors to do so. (This Act, as I have before stated has been omitted in the Code, and I have recommended its re-enactment.) Since the passage of the Act of 1857, in carrying out the Act of 1856, it has been the practice of this office, excepting in a very few extreme cases, and extending only for a short time, to require either the Insolvent List on the 20th December, or all the money, except the Receivers and Collectors Commissions, to be paid into the State Treasury—and then, whenever thereafter, a Collector presented his Insolvent List properly allowed, &c., to this office, the same has been accepted and credited to him, and the amount of overpayment by him, by virtue of this Insolvent List, has been immediately refunded to him or his order. This system has worked very well. Not only most of the Collectors have had their Insolvent Lists at this office at the proper time, so that a full settlement could be made at the time specified, but nearly all of the taxes have been paid into the Treasury at the time specified by law.

But, if I mistake not, the Code has materially changed this system, or if it has not, there is an ambiguity in the 792d section of the same, that I fear will work confusion, if not much mischief, if not immediately modified or repealed. The section reads as follows:

“792. Collectors shall not be *credited* by the Comptroller General with an Insolvent List, without being thus allowed (that is, allowed by a Grand Jury or Inferior Court) *unless* they have first made *bona fide* applications as required by law, to the proper tribunals, and *have failed to have them allowed*, from some cause *not of their fault*, as the failure of the Court or Justices to meet, or for some Providential cause, which fact shall be certified to the Comptroller General by the Clerk of the Inferior Court, when sufficient evidence shall be produced to show that the list was insolvent.”

Now if there is any meaning in this section, it *authorizes* if it does not *require* the Comptroller General to allow Tax Collectors their Insolvent Lists, or rather it allows the Comptroller General to pass upon the solvency and insolvency of tax payers in the various counties of the State, under certain circumstances. Provided a Tax Collector will get a certificate from the Clerk of the Superior Court

that he has made application or applications to the Grand Jury or Inferior Court to allow him an insolvent list, and that they did not convene at the time and place suggested, the said Collector is authorized to make out a list himself, or bring to the Comptroller General any list he pleases or chooses to swear to, and the Comptroller General having no personal knowledge whatever of the parties returned to him as insolvents, is called on to pass upon and allow the same. Or, if the Comptroller is honest and conscientious, or careful of the public interest, and does not choose to pass upon the solvency or insolvency of men in different parts of the State, merely upon the affidavit of a Collector he knows nothing about, save as a Collector for a certain county—and he should prefer to return said lists to the county for the Juries or Courts, knowing the parties, to pass upon, (besides this course very highly augmenting the duties of this office, which are now already more than *one man* ought to be called upon to perform;) on the other hand, could not the Collector with plausibility claim that he, under this section of the Code, having complied with the law in making applications, &c., is *entitled* to have this list &c., *sworn to*, allowed instantan, and a full receipt given him, *unless* the Comptroller General (knowing nothing of the parties) can show that he (the Collector) has made a false return? Then who is to decide as to what is the proper course?

But laying aside the vast amount of trouble and labor that may be thus unnecessarily thrown upon the Comptroller in his having to write to the Courts and Juries, and getting them to pass upon these Insolvent Lists, and the delay produced in the final settlements of the accounts at this office, should he determine not to take the responsibility of passing upon the solvency or insolvency of men he knows nothing about, there is another view of this matter worthy of consideration.

The Comptroller General being authorized to pass upon the solvency or insolvency of men in the different counties of the State, and allow a Collector his Insolvent List—and as the law does not require these settlements of the Collectors and Comptroller to be reported upon or published, so that the people in the several counties can see what amount was allowed for their county, for an insolvent list—what is to prevent an unfaithful or corrupt Comptroller from making arrangements with and combining with an equally faithless Collector, in making out a large insolvent list for any one or more counties, and “dividing the spoils?” An enlargement of the lists, to the amount of only \$50 or \$100, in a few of the 132 counties in the State, would make quite a respectable amount. I am free to confess that I do not think that the State has yet elected to this office one

capable of such conduct, and it is to be hoped that no such Collector has been elected for many years—still, it is the part of wisdom, and I think it safest always to guard against these things, and I would therefore suggest that this whole section be repealed. Perhaps, however, the present system might be so modified so as to specially authorize the Comptroller General, if, from the evidence presented to him, a Collector has exercised due diligence in trying to obtain his Insolvent List, by the time prescribed by law, he may wait with said Collector for his Insolvent List 15 or 30 days after the 20th of December in each year, before issuing a *fi. fa.*

The Duties of the Comptroller General.

Having alluded above to the duties of this office, and stated that in my opinion they were more than any one man ought to be called upon to perform, I have deemed it not inappropriate at this time to present the testimony in relation to the matter, of the only twelve States I have been able to get the information asked for.

Judging, from the Reports of the Comptrollers and Auditors of the various States received at this office, that the duties of the Comptrollers or Auditors in the several States, were similar to those of the Comptroller of Georgia, and in many instances did not equal or exceed the duties of this office—and feeling, from experience, that if the duties of this office were properly attended to, one man has but little if any time for rest or recreation, unless he employed assistance, which I have found it necessary to do at different times, every year since I have been in office, a year or two ago I addressed the several Comptrollers and Auditors of the different States, enquiring of them as to the Salaries and Clerk hire of their own, and other State House officers in their respective States. I designed at the time to present the facts thus gathered, in my ensuing Annual Report, but not getting returns from all the States, I omitted doing so. But in view of the fact that for several years past the different Legislatures have been putting additional duties to this office, without any complaint whatever, or allusion to the same, in the reports from this office—in view of the fact that the Code, to take effect on the 1st of January, proposes to largely increase these duties, without providing any additional assistance—and in view moreover of the fact that the new Constitution of the State lately adopted, authorizes the Legislature to “*consolidate any two*” of the present State House “*offices, and require all the duties to be discharged by one officer,*” and presuming that the ensuing Legislature will act upon the same—lest my continued *silence* may be misconstrued, and my acquiescence be claimed for a seeming popular idea that “*one man*” in the Comptroller General’s office “*can do everything,*” I have deemed

it due to the State, due to myself, if re-elected; and due to any other officer that may succeed me, to remain silent no longer; but to "speak out," and state that the duties already required of this office, are altogether out of all proportion to that required of any other *unassisted* State officer, and that the same is acknowledged and provided for in other States by the difference in salaries and clerk hire given to the several State House officers by them. And as the best way of substantiating this statement, I have thought proper to present the following exhibit from twelve States, from which I have the information, Georgia included.

Salary, &c., of Comptroller General or Auditor.

STATE.	SALARY.—CLERK HIRE.—TOTAL.		
Louisiana,	\$4,000	3,200	\$7,200 00
Alabama,	2,000	} 1,000	3,200 00
do her perquisites, ..	200		
South Carolina,	2,000	950	2,950 00
Connecticut,	1,000	912 50	1,912 50
Michigan,	1,000	1,900	2,900 00
Ohio,	1,600	4,500	6,100 00
Tennessee,	2,700	000	2,700 00
Pennsylvania,	2,000	7,000	9,000 00
Virginia 1st,	2,000	} 8,000	12,000 00
do 2d,	2,000		
New York 1st,	2,500	} 13700	18,200 00
do Deputy,	2,000		
Maryland,	2,500	1,700	4,200 00
Georgia,	1,600	500	2,100 00
Total			\$72,462 50

State Treasurer.

Louisiana.....	\$2,500	3,200	5,700	00	
Alabama.....	1,800	750	2,550	00	
South-Carolina, upper div.	2,000	}	000	3,600	00
do lower div.	1,600				
Connecticut.....	1,000	912	50	1,912	50
Michigan.....	1,000	700		1,700	00
Ohio.....	1,400	4,000		5,400	00
Tennessee.....	1,500	& perquisit.		1,500	00
Pennsylvania.....	2,000	4,100		6,100	00
Virginia.....	2,000	1,850		3,850	00
New York.....	2,500	}	3,400	7,400	00
do deputy.....	1,500				
Maryland.....	2,500	1,200		3,700	00
Georgia.....	1,600	000		1,600	00

\$45,012, 50

Secretary of State.

Louisiana	2,000	1,000	3,000 00
Alabama	1,600	& f's 250	1,850 00
			[and fees.
South Carolina	800	& fees	800 00
			[and fees.
Connecticut	1,000	912 50	1,912 50
Michigan	1,000	700	1,700 00
Ohio	1,400	1,900	3,300 00
Tennessee	1,300	& fees	1,300 00
			[and fees.
Pennsylvania	2,000	4,100	6,100 00
Virginia	1,000	& f 1,700	2,700 00
			[and fees.
New York	2,500	8,750	11,250 00
Maryland	1,000	000	1,000 00
Georgia	1,600	000	1,600 00
Total			\$36,312 50

Surveyor General.

In Louisiana, Alabama, Connecticut, Michigan, Ohio, Tennessee, Virginia, New York and Maryland, there is no Surveyor General.

Pennsylvania.—Salary \$1,600, Clerk hire 5000—6,600 00

South Carolina.—A fee office.

Georgia.—1,600 000—1,600 00

\$8,200 00

It will thus be seen that while the pay of the State House officers in the above named States is higher and largely in advance of that paid in Georgia to similar officers, it will also be seen that the aggregate pay of the Comptrollers or Auditors in these States is more than 50 per cent. over that of the State Treasurer, and within a very small fraction of 100 per cent. more than is paid to the Secretaries of State. When it is known too, that the State Treasurer has to give a very heavy bond for the safe keeping of the public money, and is responsible for all errors, in payments from the Treasury, this large discrimination, in the various States in favor of the Comptrollers or Auditors over the Treasurers, is remarkable, but it is so, nevertheless. If then, there was, or is any doubt about the matter, and if the duties and responsibilities of the Comptroller are not much greater than the others named, is it not very singular, and most extraordinary, that all of these States heard from, (and I doubt not it is the same case with others not heard from,) should thus make such a large discrimination, and difference in the pay of these officers?

As none of the above named States, except Pennsylvania and Georgia have a Surveyor General, and the State of Georgia having granted all of its land except a few small fractional parts of Head Rights, and the duties of the Surveyor General's office of Georgia, for several years past having gradually decreased, until there is comparatively little to do ; and as the whole business passing through that office per annum does not pay the salary of its officer by \$887 75 as will be seen by another part of this Report, I have not thought proper to draw any comparison in relation to that office.

However liberal, then, Georgia may have been for the past fifteen or twenty years in the payment of salaries to her other public officers, judging from the above exhibit from other States, it cannot be truthfully said that she has been *very* extravagant in the salaries paid to her State House Officers. From 1842 to 1859 the salary of this office was \$1600, no Clerk hire being allowed except when called for during the session of the Legislature. But, in 1856 and 1858, additional duties having been put upon the office, and in 1859 a bill having been introduced into the Legislature putting further additional duties upon the Comptroller, and requiring him to make out certain statistical tables annually for the use of the Legislature, it was referred to the Judiciary Committee, and that Committee after looking to the duties of this office and the additional labor imposed, reported the bill back to the House, allowing the Comptroller General \$500 per annum for such additional service, and recommended the passage of the bill, and it become a law. But the Code, while retaining these duties, and putting *further additional duties* upon this office to take effect in January next, has *actually reduced the pay* of the Comptroller \$100, by placing the salaries of both Treasurer and Comptroller to \$2,000 each, and omitting any Clerk hire.

Some of the new Duties prescribed by the Code.

There is however one of the new duties imposed by the Code upon the Comptroller, which, while it will give him double if not treble trouble so far as the receipts into the Treasury is concerned, in all frankness I must say that I can see no possible use or necessity for whatever, *on the contrary* I can see much *mischief* resulting from it. Under our *present system*, if a Tax Collector or other person is indebted to the State, and he wishes to make a partial payment in the Treasury, he goes or sends to the Treasurer the amount he wishes to pay—the Treasurer receives the amount and gives a certificate of payment for the same,—that certificate is brought to the Comptroller and he gives a receipt for the amount paid the Treasurer, he then credits the account of the Collector, or other person, charges

the Treasurer with so much received files the Treasurer's certificate as a *voucher* for the amount charged against him, and there the matter rests, for that payment—and the various payments made by Collectors, and others, go on in the same way, until the party makes his final settlement according to law. At that time, his receipts, and other vouchers, if he has any, are brought to the Comptroller, and a full settlement is had, and then, if he desires it, a *memorandum* or certificate is given him to present to the Treasurer, that the Treasurer may know how much to receive. The *proper amount* being paid and the *Treasurer having given his certificate for the same*, upon its being brought to this office, the Comptroller receipts in full to the debtor, retains the Treasurer's certificate, closes up the account of the debtor, charges the Treasurer and disposes of the certificate, as in the first payment. And, annually, the Finance Committee examines these certificates and charges, to see whether or not they are correct. This system seems to be plain, sensible, *and safe*, and I cannot see how it can be much improved. Consequently, the Code, in attempting to make a change has not only thrown a vast amount of useless and unprofitable labour upon the Comptroller, but it has "*put the cart before the horse*," and *destroyed* the necessary *checks* of the Comptroller upon the Treasurer, and, if not corrected, will prevent an account current being kept between the said officers.

By the provision of the Code, (see sections 96 and 89) whenever a Tax Collector or other person indebted to the State desires to make a partial payment into the Treasury, instead of his being permitted to go as heretofore and pay the amount to the Treasurer and get the Treasurer's certificate, which he brings to the Comptroller, and leaves, and gets the Comptroller's receipt—thereby enabling the Comptroller to *charge* the Treasurer with the amount of money *he receives*—the debtor or his agent will be required after 1st January, before he can pay said money into the Treasury or the Treasurer will be authorized to receive it, *first* to call upon the Comptroller, and that officer is required to give him a certificate or paper certifying to the Treasurer that said person is indebted to the State, and "the amount due" must be certified to in the certificate—and every time these partial payments are made, a similar certificate is to be given, the amount of each certificate varying, as the indebtedness is reduced. When it is understood that there are usually between 400 and 500 payments into the Treasury annually, made by about 200 persons, and as the accounts have to be examined, and made up, every time a certificate is given, it will be seen that there is no small amount of additional labour thrown upon this office.

But, what is the use of said certificates? Why certify

to the Treasurer that a Tax Collector is indebted \$5000, when he only pays the Treasurer \$950 at that time, and why certify next time that he owes \$4050 when he only pays the Treasurer at that time \$550? Why certify to the Treasurer at all in relation to the condition of an account for tax, when *he has nothing to do with it, but to receive the money on it?* it being the *duty of the Comptroller to charge the Collector, or any other, indebted for tax, &c., keep an account against him and make settlements in full with him or them?* The Treasurer might receive a dozen certificates as to the account of a Collector, and yet neither he nor the Comptroller could tell the nett amount due, until the Receiver's receipt for his commissions, the Insolvent List and Collector's commissions are brought in and a final settlement is made. The Comptroller cannot *properly* charge the amount of the certificate to the Treasurer every time he gives one, for if he does, in all cases where partial payments are made, the Treasurer may not only be charged with *five or ten times more than he receives*, but where frequent payments are made on one account, he may be *charged with three or four times the amount of the real sum due the State*. Take for instance the case of the Tax Collector above cited who owes \$5000, and who only makes two small payments, and it will be seen that while he *only pays* the Treasurer \$1500, the certificates given by the Comptroller, and *to be charged* to him (as the Code directs) amounts to \$9050. But admitting that this Collector informs the Comptroller that he intends to pay the Treasurer the whole sum \$5000, and a certificate is given him for the Treasurer, *what is to prevent the Collector from changing his mind and going off and not paying a cent of the \$5000 to the Treasurer?* Then why give a certificate, in such a case, or *charge the Treasurer, before the money is received by the Treasurer?* And yet it seems that the Code requires the Comptroller to thus give these certificates and *charge the Treasurer* and that officer is called upon to respond to these charges—as it makes no provision at all for a Treasurer's certificate, or any acknowledgment to this office from him, as to what amount he receives. But let us see how the matter stands.

The *present law* (see Act of 1799, T. R. R. Cobb's Digest, pages 1,022 and 1,023,) says: the *Comptroller General* shall "examine and correct all returns of taxable property, settle with the several Tax Collectors and all other persons indebted to the State, and in all cases where payments may be made at the Treasury, *give receipts for the same*, FOUNDED ON THE TREASURER'S CERTIFICATES, which certificates shall specially set forth the amount, on what account, and by whom paid, and be lodged as *ouchers* in the Comptroller General's office." This is all right. The Treasurer is not held accountable at this office for any

more money than he *receives*. Neither does a Collector or other debtor get credit upon his account at this office, unless he presents a certificate from the Treasurer that he *has paid the amount into the Treasury*. But the Code, to take effect in January, *reverses* the matter, and substitutes in place of the above the following: (see section 96.) It is the duty of the *Comptroller General* "to settle with and ascertain the amounts due from all Tax Collectors and all other persons indebted to the State, and GIVE CERTIFICATES of the AMOUNT DUE *before the same is paid into the Treasury*, and KEEP AN ACCOUNT *showing the amount thus paid THEREIN*;" and further, in section 89, it says: "It is moreover the duty of the *State Treasurer* to receive and keep safely all the money which shall be *paid him in behalf of the State* upon the CERTIFICATES of the COMPTROLLER GENERAL," &c. And, as there is no provision made for the Treasurer's certificates of payment, or other acknowledgment of receipts of money into the Treasury, there is *no other legal way* to charge and keep an account against the Treasurer in this office, than to *charge* him with the *Comptroller's certificates*. I have already shown to what a state of things this will lead to. The whole change, then, in my humble judgment, is so altogether uncalled for and *mischievous*, and so utterly destructive of the "checks and balances" heretofore existing between the Treasurer and Comptroller, and so destructive of one of the main objects for which the Comptroller General's office was established, that I would most respectfully suggest that the 96th section of the Code be repealed, and the Act of 1799, which has been in operation for near 62 years, be substituted for the same—and that so much of section 89, as recognizes the Comptroller's certificates *as charges*, in that section, be *repealed*. I cannot account for this error in the Code, except to suppose that in its being revised and changed by so many, viz: the Commissioners, and then a joint committee on the part of the Senate and House; that, in the revisions and changes by each, something in these sections which ought to be there, by accident has been stricken out.

Unless this error in the Code was committed in the manner above suggested, I presume that it was *intended* by the change made to *prohibit* the Treasurer from receiving any money belonging to the State, on claims due the State, *of which there is no account kept in this office*—without the party or parties owing the same *first* notifying this office that he wishes to pay the same to the Treasurer, *so that this office may raise an account against the same*, or against the person or persons owing the same. And the certificate of indebtedness is to be given, that the Treasurer may file it away, as evidence, in case of any difficulty about the matter, to show that the Comptroller was duly

notified, &c., *before* he, (the Treasurer,) received the money. This amendment would put a *further check* upon the *Treasurer* and prevent, as far as possible, a *dishonest* Treasurer from colluding with or deceiving any of this class of debtors to the State. I think such an amendment as this, of the old law, an appropriate one. By *not* charging the *Treasurer* until *his certificate of payment* is brought to this office by the debtor, and a receipt given him for the same by the Comptroller, there will be no false or erroneous charges made in this office against the Treasurer; which might otherwise be made, by the debtor *changing his mind*, and his only making a *partial* payment after he obtained the Comptroller's certificate, or by his *not paying anything at all to the Treasurer, after getting the certificate*.

But, when the debtor gets the certificate, the account will then be raised against him, and the Comptroller will then become responsible for its prompt payment into the Treasury, if the debtor is solvent. After the said certificate is given to the debtor and the money becomes due, if he does not furnish to the Comptroller the usual Treasurer's certificate *of payment*, it then becomes the duty of the Comptroller, (by this amendment,) to issue a *fi fa* for the amount, and have it collected and paid into the Treasury.

But in making this amendment, there was not, and is not any necessity whatever for disturbing the present very excellent system, established by the Act of 1799; for the whole thing could have been done and can now be done by letting the old law remain as it is, and adding a section, to this effect:

"Sec. — It shall not be lawful for the Treasurer to receive money on any debt due the State, of which no regular account of such indebtedness is kept in the Comptroller General's office, until in all such cases, the party or parties owing the State, and desiring to pay the same, or any part thereof, into the Treasury, shall, on his or their own part, or by agent, *first* obtain from the Comptroller General a certificate of his, her or their indebtedness, and the amount due. And upon the presentation of said certificate to the Treasurer, he is authorized to receive said public money and to give to said party a certificate of payment, addressed to the Comptroller General, who shall give said person or persons a receipt for the amount so paid into the Treasury—and the Comptroller shall keep and dispose of the Treasurer's certificate in the manner now prescribed by law, as in all other cases. At the time the Comptroller gives said certificate, he shall raise or enter an account on his books against the said debtor or debtors, but the same shall receive no credit, nor shall the Treasurer be charged by the Comptroller with the amount or any portion of the same, until the said Treasurer's certificate

of payment is received and receipted for by the Comptroller."

With a repeal of the 96th section and an amendment of the 89th section of the Code, as heretofore suggested, the re-enactment of the Act of 1790, and the adoption of another section similar to the one above offered, the "checks and balances" between the Treasury and the Comptroller General's office, will have been restored, and a wholesome improvement will be made. But unless it be done, the *results*, in my humble judgment, are already foreshadowed.

There is another class of duties, however, transferred and thrown upon the Comptroller, that I think an improvement upon the present law. I allude to that portion of the Code requiring Banks, Foreign Bank Agents, Foreign Insurance Companies, Express Companies and Rail Roads to make their returns to this office, and to pay their tax upon an order from this office to the Treasurer. Under the present law, all of these companies and corporations now make their returns directly to the Treasurer and pay their tax to that officer at the time such returns are made. As that officer, however, has to remain in his office constantly, receiving and paying out money, he has not the same facilities for ascertaining defaulters, if there be any, that this or almost any office has. In addition to this, the Treasurer has no power to issue a *fi fa*, while the Comptroller General has that power. Consequently, at this time, the responsibility attending the prompt collection of this tax is divided between *two* instead of *one* officer. The Comptroller might be satisfied of his own personal or individual knowledge that one or more of these parties were in default—but as the law does not require them to make a return to him, *he has no authority*, under the law, to issue a *fi fa* against the defaulter, *until officially notified* by the Treasurer. But the Code places the whole responsibility for the prompt collection of this Tax upon one officer, and I think this an improvement.

A Condensed Statement of most of the Duties of the Comptroller.

But, it will be seen that *it is the duty of the Comptroller* to ascertain the amounts due by all persons indebted to the State, and give receipts upon the Treasurer's certificates for all moneys paid into the Treasury daily or otherwise—To examine and audit all accounts against the State that may be daily or otherwise presented to him—To "approve" countersign and enter all warrants that may be drawn daily or otherwise on the State Treasury—To keep the accounts of and settle with all Tax Collectors, to allow them their own commissions and the Receivers commissions they may pay, and to examine and credit them with the insolvent lists that may be allowed them by the Infe-

ferior Courts and Grand Juries ; and in case of default, by them, to issue *fi fas*, and send them to sheriffs, and look to the payment of the same into the Treasury—To receive and keep safely, and collect all evidences of debt, due the State, from any other source than taxes. and pay over the same to the Treasurer as soon as received—To countersign all Head Right Grants, Copy Grants and Testimonials, and to charge the Treasurer with the fees received on the same—To correspond with Solicitors General and other officers, in relation to the public dues—To keep a book and to enter all bonds taken since March, 1856, and file the bonds—To enter and keep on file all bonds taken of Tax Collectors and Receivers—To make examination of his Records when called upon, and to give certificates for the same, &c—To issue and send circulars to Receivers of Tax Returns, relative to their duties and the rules and regulations of this office—To send blank Digests to the Receivers for them to enter property, &c—To examine all Tax Digests, correct any errors that may be found, and have the same corrected in the counties from which they came—To add up the Returns of the various Tax Receivers in the State—To ascertain the amount of property returned, and the poll and other tax returned, and to assess, with the advice and consent of the Governor, the General Tax of the State—To levy the State Tax upon each county in the State—To receipt to all the Receivers of Tax Returns for their Digests, allow them their commissions, and give them certificates to the Collectors to pay said commissions—To notify the Collectors, by circulars, &c., as to the per cent tax levied, and to instruct them as to the rules and regulations of the Comptroller's and Treasury office—To examine Digests after the taxes are collected and paid into the Treasury, and to correct errors in the same, and to allow to Collectors or Tax payers any sums overpaid by them, on account of these errors, and have the amount refunded to them—To receive the returns of Banks, Rail Roads, Foreign Bank Agents, Foreign Insurance, and Express Companies, and give drafts or orders upon each to the Treasurer, and to see that the tax is promptly paid into the State Treasury—To make an Annual Report to the Governor for the Legislature, in which he is to report generally and in detail, the whole operations, as to receipts and expenditures of the Treasury during the year—To suggest and recommend such improvements in the Revenue Laws, as his observation and experience may approve—Also to report a statement of the taxes paid to the State by each county, as appears by the Digest thereof, and the Counties whose Collectors are in default, &c—To report a statement of all evidences of solvent debts due the State, and uncollected, which may remain in his office, the condition of the same, the name of

the Solicitor or Attorney having it in charge, &c—a statement of the Educational Fund of the State, its annual income, the amounts paid, when and to whom paid—a statement of the accounts of all officers or agents disbursing the public money, &c—a statement of the Public Debt of the State, the amount of interest paid, &c—a statement showing the salaries and pay of all officers of the State—a statement showing the incidental expenses of the General Assembly, Executive and Judicial Departments—To enter, in alphabetical order, the full amount of all annual appropriations, setting forth the accounts under their appropriate heads, all warrants that he may check and pass, together with the fund on which it is drawn, the time, amount, and in whose favor drawn, and make all entries necessary to a true exhibit of the finances of the State. The Comptroller General must also make out in his Report, for the use of the General Assembly, a Table, containing the Taxable Property and other items on the Tax Digest of each county, for the year in which he makes his Annual Report—also a Table, annually, of the polls in each county for the year immediately preceding his Report—the number of voters in each county at the general election next preceding his Report—the number of children in each county returned for participation in the Educational Fund, and the amount drawn by each county from said fund—the amount drawn by each county for pay of members of the General Assembly—the total amount drawn by each county from the Treasury, and the total amount of net tax paid into the Treasury for the year preceding by each county. Also, to furnish such other statistical information connected with his office as may be useful to the General Assembly, &c. &c. In addition to these duties, and while performing them, the Comptroller General has to keep up a heavy correspondence, in writing to Receivers of Tax Returns and Tax payers, while property, &c., is being returned for Taxation, and replying to their various and numerous enquiries as to the construction placed upon different portions of the Tax Laws, at this office—Responding to Tax Collectors and Tax payers as to errors in the Digests discovered while collecting the Taxes, and informing them how the corrections are to be made, allowed, &c.,—Sending receipts for taxes to the Collectors and giving them statements of their accounts from time to time—And also replying to numerous other parties giving them information upon other matters connected with the affairs of the State, and the Comptroller's and the different offices at the Capital. When it is thus seen what duties the Comptroller General has to perform, I think that your Excellency and the Legislature and all others will agree with me, that this office has more duties put upon it than any other “unassisted” office in the

State, and appropriate as may be the putting the additional duties upon this office of receiving the Returns of and looking to the prompt payment of the taxes from Banks, Rail Roads, Foreign Agents, Companies, &c., &c., the Comptroller General, without employing assistance (which as I have before remarked, I have had to do every year since I have been in office,) has but a limited chance to look out and detect defaulting agents of Foreign Banks, Foreign Insurance Companies, &c., &c., in different parts of the State.

In what I have said above as to the duties and responsibilities of this office, and while exhibiting the course of other States named, in relation to the same and other State officers, I do not wish to be understood as doing so for the purpose of suggesting or recommending any increase of salary or additional assistance to this office, at this time. Such is not my purpose. For however proper such a course would be in ordinary times, (and I think all who will read this exhibit, will agree with me that under a different and more prosperous condition of the country, such a suggestion or recommendation would be eminently proper,) still while we are engaged in war, I do not think that, if it can be possibly avoided, there should be any increase of salaries or pay anywhere, and therefore I do not recommend it. But, for reasons stated in the first part of this subject—and feeling that in years past, the duties and responsibilities of this office have not been properly appreciated, either by the Legislatures or the public generally—and, especially as I think the ensuing Legislature will in all probability take into consideration the propriety or necessity of “consolidating *two* of these offices, and require all the duties to be discharged by one officer,”—that the Legislature may have all the information at my command upon the subject, in compliance with that portion of the statute, calling upon the Comptroller General to “furnish” in his Annual Report “such other statistical information connected with this office *as may be useful* to the “General Assembly,” I have thought it proper at this time, while recommending the Legislature to make certain amendments in the Code, relative to the Revenue Laws and the keeping of the accounts between this office and the Treasury, to submit the facts and figures above alluded to, at the same time.

Tax on Rail Road Stock.

Up to 1850, it was not the policy of the State to tax Rail Road Stock. For the purpose of encouraging the building of Rail Roads, in most of the first charters given to Rail Road Companies the State agreed in them not to tax the Roads, &c., at any time over one half of one pr. ct. on their nett annual income. And although the Georgia and Cen-

tral, and other Rail Roads were in operation and doing business for several years previously, they were not taxed by the State until 1850, when the tax authorized by their charters was levied upon them. The Macon & Western Road, not having any protection in its charter against a higher taxation than one-half of one per cent., was taxed upon its capital stock, and paid a higher tax than the others—but in 1858, that and other Roads were *all put upon the same footing*, and each Road is now required to pay one-half of one per cent. upon its nett annual income.

The tax paid by Rail Roads this year, is as follows :

NAME OF ROAD.	TAX.
Central Rail Road.....	\$4,147 87
Georgia Rail Road.....	2,640 22
Macon & Western Rail Road.....	1,072 00
South Western Rail Road.....	1,925 00
Augusta & Savannah Rail Road.....	411 59
West Point & Atlanta Rail Road.....	1,044 78
Muscogee Rail Road.....	377 04
Eatonton Branch Rail Road.....	70 00
	<hr/>
	\$11,688 56

The Code, however, that takes effect in January, has changed this equitable mode of levying the tax upon Rail Roads, and has substituted the following sections, in lieu of the present law, viz :

“SEC. 746. The several *Rail Roads* and other incorporated Companies or unincorporated Companies of every kind, except Banks, which are not exempt by their charter or otherwise, or for which there is not a different method of taxation specially prescribed, pay the same rate per cent. upon the whole amount of their capital stock paid in, as is levied on other capital, together with the same rate per cent. upon their nett annual profits.

SEC. 747. The provisions of the preceding sections apply to private bankers, brokers, or exchange merchants.

SEC. 748. The several Rail Roads, by whose charters a higher tax is forbidden, and such as are now or may hereafter be in operation, that do not pay a dividend exceeding six per cent., shall pay only one-half of one per cent. upon the nett annual income of each, until they pay a dividend of eight per cent. per annum, in which shall be included the reserved fund, at which time they are to be taxed as other capital.”

I am free to confess that I cannot exactly understand the meaning of these two sections, together. So far as I can understand them, the 746th section by itself means, to tax all Rail Roads, (whose charters do not protect them against a higher tax than one-half of one per cent. upon their nettan-

nual income,) upon their *capital stock*, and the tax upon said capital stock paid in, is to be the same as is levied annually upon money or solvent debts, &c. The 74St^h section, however, seems to *conflict with* and upset this construction; for by it these Rail Roads are to be taxed according to their *nett annual income* until they pay a dividend of eight per cent. per annum, at which time they are to be taxed upon their capital stock, and annual income, as other capital, (meaning, I suppose, as money, notes, &c., are taxed.) But suppose the Roads do not pay six or eight per cent., what then? The 74St^h section does not say whether they shall be taxed or not. But this is not all. Notwithstanding the protection given in their charters to several Rail Roads against a higher tax than one-half of one per cent. upon their annual income, the 74St^h section *changes the mode of* taxation when they pay a dividend of eight per cent. and requires them to pay a tax on their capital stock and annual income.

When it is already seen that these Roads *now* pay, without complaint, the *highest tax authorized to be levied by their charters*, it will at once be seen that in *any change* from the present law, (so far as these Roads are concerned,) the State has every thing to lose and nothing to gain; for if a tax upon their capital stock and net annual income raises a higher tax than one-half of one per cent. upon their net annual income, they can, and no doubt would, very properly come before the Legislature for relief, and would get it. On the other hand, if the tax be *less* than under the present law, they would say nothing and the State would lose so much tax.

In thus attempting to construe these two sections, I am not sure that another will agree with me, or that a third person would agree with either of us, but I have offered the best interpretation I can give them. With this doubt, then, as to the proper construction to be given these two sections, I would respectfully suggest, if they be permitted to go into force, that an explanatory amendment be also adopted.

The following Roads are protected by their charters against a higher tax than one-half of one per cent. upon their net annual income, viz :

Central Rail Road.

Georgia Rail Road.

South Western Rail Road.

Muscogee Rail Road.

Brunswick & Florida Rail Road.

Savannah & Albany Rail Road.

Augusta & Savannah Rail Road.

Milledgeville & Augusta Rail Road.

All other Roads, if I mistake not, are liable to any tax the State chooses to put upon them.

If it be the will of the Legislature to follow the Code and depart from the past policy of the State, and tax all Rail Roads or Rail Road stock, whether said Roads are finished or unfinished, or make any thing or not, I would respectfully suggest that so much of the 746th section above, that alludes to Rail Roads, be stricken out, and the whole of the 748th section be repealed, and one plain and simple section be substituted—declaring that all Rail Road stock, or capital paid in, or other assets, belonging to Rail Roads in this State, whose charters do not protect them against a higher tax than one-half of one per cent. upon their net annual income, shall pay such a tax upon their capital stock paid in, and other property or assets, as is levied upon money, notes and other property in the State. And further, that all Rail Road Companies whose charters protect them against a higher tax than one-half of one per cent. upon their net annual income, be taxed to the limit of their charters. This was done by the Act of 1858.

Or, if the Legislature prefers to adhere to the past policy of the State, and tax all Rail Roads alike, I would respectfully suggest the amendment alluded to of the 746th section and the repeal of the 748th section, and the re-enactment of the Act of 1858 now of force, but which is to be superseded by the two sections of the Code above quoted.

In view of the past course of Georgia in relation to this matter, and being satisfied that Rail Roads even though *profitless* to their stockholders, add largely to the revenue of the State, by increasing the value of lands and other property on or near them, and as the Act of 1858 makes no discrimination, but taxes all alike, I have not heretofore thought proper to suggest a substitute for said Act, nor do I do so at this time.

Tax Collector's Commissions on the County Tax.

My attention having been called to the defect in the law, relative to the per cent to be allowed Tax Collectors for collecting the County Taxes, I would respectfully call the attention of the Legislature to the same, and would suggest that the per cent, to be allowed for collecting the County Taxes be more clearly defined. As the law now stands, it is difficult to determine *what is law* in relation to the subject, and what is the proper and legal per cent that ought to be allowed.

The following is the law in relation to allowing Receivers of Tax Returns and Tax Collectors their commissions *for the State Tax*.

“116. SEC. 4. The following rates of Commissions shall be allowed, in the *nett* amount of *each Digest*, to each Receiver and Collector of the State Taxes, to-wit:

On all Digests over \$20,000, 3 per cent.

"	"	"	"	10,000, and	under \$20,000	4 pr	ct.
"	"	"	"	6,000	"	"	10,000 5 " "
"	"	"	"	4,000	"	"	6,000 6 " "
"	"	"	"	3,000	"	"	4,000 7 " "
"	"	"	"	2,000	"	"	3,000 8 " "
"	"	"	"	1,000	"	"	2,000 9 " "
"	"	"	"	under 1,000 10 per cent.			

The above rates, it will be seen, is for the *State Tax alone*—and the Receivers and Collectors of all the counties in the State are allowed Commissions at this office on the State Tax, in accordance with the above rates, except the counties of Chatham, Richmond and Muscogee. By *special Acts*, the Receivers and Collectors of Chatham and Richmond counties are allowed 5 per cent. commissions, no matter how much the State tax may be in their counties, and the Receivers and Collectors of Muscogee are allowed 5 per cent. commissions, where their Digests do not exceed \$20,000, but when their Digest exceeds the 20,000 dollars they fall under the operations of the above law.—*But there is nothing in the above relative to their commissions on the County Taxes.*

In December, 1792, however, an Act was passed authorizing and requiring the Inferior Courts to look after the welfare of the poor, and to levy a small tax for their support. The Act requiring the State Collector to collect this tax, and allowing him five per cent commissions, for doing so. In 1821, another Act was passed, authorizing the Inferior Courts, under certain circumstances, to levy an extra tax, not exceeding fifty per cent upon the State Tax, for county purposes. This Act also makes it the duty of the State Collector to collect said tax, and says: "the Collector shall be entitled to the *usual commissions* for collecting any such extraordinary tax assessed and levied as aforesaid." *And here arises the difficulty.*

What is "the usual commissions? Is it the commissions allowed to the Collector, by the State, or are the commissions to be computed by the above schedule of rates, *without reference to what the State pays the Collector?* If "the usual commissions" are to be computed by the above rates, and Pulaski county, for instance, levies but 25 per cent this year upon the State Tax, she will pay the Collector 9 per cent for collecting her tax, because the same is under \$2,000, while the State only pays for the collecting of her tax 5 per cent, her tax amounting to \$6,110 59. Again, take Merriwether county, whose Digest is \$10,346 36, and whose Collector the State pays 4 per cent. If Merriwether only levies 25 per cent on the State Tax, she would pay her Collector 8 per cent on the county tax. On the other hand, if "the usual commissions" be *the amount allowed by*

the State to the Collector, Chatham county, which, (I learn,) has a county tax of \$31,381 64, being 100 per cent on the State tax, pays her Collector, on her county tax, 5 per cent, whereas the above rates only entitle him to 3 per cent. And Muscogee county, whose Collector gets 5 per cent, provided the State's Digest does not exceed \$20,000, (and who gets but three per cent on the State Tax, if the State's Digest exceeds that amount,) also gets 5 per cent on the county tax of \$48,442 69. I learn that the county tax is 359 per cent upon the State tax of \$13,840 77; and 350 per cent upon \$13,840 77 amounts to \$48,442 69.

By first alluding to Pulaski and Merriwether counties, I have shown how the law would operate upon the middle sized and small counties, with a tax smaller than the State tax, where the computation of commissions is made in one way, and I have shown the result in other counties, if made in another way. But, whichever way may be the best, or most equitable, I think it difficult to say what is the *law* upon the subject.

I would therefore suggest to the Legislature either to apply the above schedule to the counties, or adopt some specific amounts, as commissions to the Collectors on the county taxes. The Code, which takes effect in January, has changed the present law (which does not allow Receivers any commissions on the county taxes,) by allowing Receivers "one half of what the Collector gets for collecting the county tax;" but it only says "Tax Collectors shall be allowed the same commissions and fees for such collections, as they are allowed by law for the collection of the State tax, and are liable to the same fines and forfeitures, for any default or improper conduct." But, as I do not think this provision of the Code sufficiently distinct, considering the different interpretations existing as to the law on the subject, for uniform and correct action upon the subject hereafter, I make the above suggestion.

All of which is respectfully submitted.

PETERSON THWEATT,

Comptroller General.

TABLE,

Showing the amount of Taxes in the year 1861, levied upon the returns of the Receivers of Tax Returns, filed in the Comptroller General's Office.

Appling,	\$ 1,435 33	Jasper,	7,562 50
Baker,	5,400 42	Jefferson,	7,719 02
Baldwin,	6,105 92	Johnson,	1,537 72
Banks,	1,721 57	Jones,	7,235 23
Berrien,	1,500 89	Laurens,	4,537 78
Bibb,	14,706 59	Lee,	6,698 54
Brooks,	5,585 92	Liberty,	4,966 98
Bryan,	2,420 75	Lincoln,	4,212 48
Bulloch,	3,062 20	Lowndes,	3,879 22
Burke,	14,257 14	Lumpkin,	1,431 66
Butts,	4,299 98	Macon,	7,360 53
Calhoun,	3,337 11	Madison,	2,786 64
Camden,	4,009 42	Marion,	4,920 25
Campbell,	4,147 85	McIntosh,	3,702 85
Carroll,	5,115 55	Merriwether,	10,346 36
Cass,	9,777 27	Miller,	1,371 43
Catoosa,	2,479 10	Milton,	1,537 89
Charlton,	725 07	Mitchell,	3,178 23
Chatam,	31 381 64	Monroe,	12,392 19
Chattahoochee,	3,723 10	Montgomery,	1,506 39
Chattanooga,	3,619 22	Morgan,	8,231 08
Cherokee,	3,550 09	Murray,	2,732 62
Clarke,	9,622 54	Muscogee,	13,840 77
Clay,	3,345 93	Newton,	8,812 31
Clayton,	2,319 49	Oglethorpe,	7,977 03
Clinch,	1,920 82	Paulding,	1,665 06
Cobb,	7,376 58	Pickens,	1,112 40
Coffee,	1,134 29	Pierce,	808 69
Columbia,	8,767 64	Pike,	6,481 99
Colquitt,	423 32	Polk,	4,120 43
Coweta,	10,656 31	Pulaski,	6,110 59
Crawford,	5,230 86	Putnam,	8,558 88
Dade,	1,161 68	Quitman,	2,876 12
Dawson,	885 79	Rabun,	766 47
Decatur,	8,536 26	Randolph,	7,582 23
DeKalb,	3,947 78	Richmond,	23,240 68
Dooly,	5,301 11	Schley,	3,164 05
Dougherty,	9,414 54	Seriven,	5,080 68
Early,	5,395 27	Spalding,	6,571 45
Echols,	666 05	Stewart,	11,110 13
Edingham,	2,916 37	Sumter,	10,638 86
Elbert,	7,871 46	Talbot,	9,471 14
Emmanuel,	2,596 48	Taliaferro,	3,187 22
Fannin,	903 58	Tatnall,	2,162 42
Fayette,	3,429 30	Taylor,	3,896 86
Floyd,	10,931 45	Telfair,	1,324 75
Forsyth,	2,261 86	Terrell,	4,450 47
Franklin,	2,763 14	Thomas,	10,022 66
Fulton,	9,784 36	Towns,	607 64
Gilmer,	1 121 02	Tronp,	14,473 52
Glasscock,	1,357 32	Twiggs,	7,006 85
Glynn,	3,336 19	Union,	848 81
Greene,	9,995 32	Upson,	6,845 31
Gordon,	5,261 50	Walker,	4,352 19
Gwinnett,	5,029 46	Walton,	6,330 36
Habersham,	1,906 03	Ware,	1,151 42
Hall,	3,010 11	Warren,	7,111 14
Hancock,	10,039 96	Washington,	9,969 35
Haralson,	938 48	Wayne,	866 27
Harris,	9,489 08	Webster,	3,707 92
Hart,	2,518 74	White,	904 73
Heard,	3,806 21	Whitfield,	4,559 26
Henry,	6,495 32	Wilcox,	935 43
Houston,	13,456 39	Wilkes,	8,855 80
Irwin,	765 08	Wilkinson,	6,450 28
Jackson,	4,927 23	Worth,	1,553 22

\$706,854 53

*The Treasury, in account current with the State of Georgia,
1861, to-wit : From the 21st October, 1860, to the*

Dr.			
56	To balance in Treasury Oct. 20, 1860,...	274,820	54
31	Receipts from General Tax 1860.....	412,878	67
31	“ “ “ “ 1861.....	22,009	50
30	“ “ “ “ 1859.....	75	53
30	“ “ “ “ 1858.....	88	23
41	“ “ Net Earnings of W. & A. Rail Road.....	438,000	00
58	“ “ Dividends on Bank Stock	27,144	00
59	“ “ Tax on Bank Stock.....	33,637	72
61	“ “ “ “ Rail Roads.....	11,688	56
45	“ “ “ “ Foreign Bank Agts.	1,480	69
42	“ “ “ “ Foreign Insurance Companies.....	1,402	64
175 (old)	“ “ “ Express Co's.....	125	71
174 (old)	“ Rail Road Bonds bought of Penitentiary in 1859.....	5,230	41
43 (old)	“ Interest on Educational Fund	6,000	00
43	“ from sale of State Bonds, to pay subscription to stock in Atlantic & Gulf R. Road	150,000	00
40	“ from sale of State Bonds issued for military defence of State	330,000,	00
44 (old)	“ on Loan from Banks for de- fence of State.....	537,500	00
46 (old)	“ from part of \$1,000,000 ap- propriation refunded, viz : \$20,000 from sale of steamer Savannah, and \$4,022 46 refunded by V. A. Gaskill, Paymaster	24,022	46
343 (old)	“ from Duties on Imports.....	2,880	27
178 (old)	“ “ money refunded by M. J. Wellborn.....	50	00
46 (old)	“ from Sale of Powder.....	30	00
48	“ “ Fees on Testimonials...	130	00
48	“ “ “ “ H'd R't Grants	482	00
48	“ “ “ “ Copy Grants...	230	25
56	Total.....	\$ 2,279,857	18

*for Receipts and Disbursements at the Treasury for the fiscal year
20th October, 1861, both days inclusive.*

				Cr.	
63	By Warrants on	Civil Estab'ment	1860	18,123	72
64	"	"	"	53,997	48
65	"	"	Central fund	1860	11,238 37
65	"	"	"	1861	8,420 98
70	"	"	Educational Fund	1860	149,990 00
67	"	"	Printing Fund	1860	981 87
67	"	"	"	1861	28,714 11
51	"	"	Overpayments	1861	3,069 60
44	"	"	sub. to At. & Gulf R.		
		Road		150,000	00
1780	"	for pay of members and			
		officers Legislature	1860	114,427	52
276	"	for pay of members and			
		officers and expenses of			
		State Convention	1861	98,852	50
53	"	Special Appropriations...		1,163,095	92
<i>Reduction of Public Debt.</i>					
47	By Warrant for redemption				
	of Bonds due		5,000	00	
	By do for payment of In-				
	terest on Public Debt	149,839	25—	154,839	25
				1,955,751	32
57	Balance in the Treasury Oct. 20, 1861			324,105	86
Total				\$ 2,279,857	18

TABLE A.

LAND—Showing the number of Acres—Aggregate Value and Average Value for the years 1860 and 1861.

COUNTIES.	No. of Acres in 1860.	Aggregate Value in 1860.	Average value in 1860.	No. of Acres in 1861.	Aggregate Value in 1861.	Average Value in 1861.
Appling,	433,155	\$392,707	\$90	426,021	\$406,738	\$95
Baker,	217,493	1,653,486	7 61	202,273	1,628,453	8 05
Baldwin,	282,493	981,390	3 37	271,661	989,811	3 64
Banks,	156,615	674,173	3 00	119,730	602,628	5 03
Berrien,	256,123	522,367	2 04	266,435	536,207	2 01
Bibb,	454,081	1,940,213	4 27	614,627	1,855,796	3 03
Brooks,	305,049	1,614,529	5 29	337,888	1,636,656	4 84
Bryan,	242,672	679,334	2 80	226,386	670,702	2 96
Bulloch,	538,516	870,969	1 62	545,811	816,024	1 49
Burke,	697,803	3,308,331	4 88	729,586	3,644,066	4 99
Butts,	162,779	920,779	5 65	161,555	918,188	5 58
Calhoun,	140,061	1,035,824	7 39	158,439	1,024,058	6 46
Camden,	276,058	960,541	3 49	262,777	965,609	3 67
Campbell,	273,915	1,314,656	4 79	214,676	1,272,036	5 92
Carroll,	228,533	1,131,269	4 95	266,134	1,428,645	5 37
Cass,	327,675	3,435,558	10 48	276,059	3,208,646	11 62
Catoosa,	99,345	928,825	9 35	105,285	920,078	8 74
Chatham,	509,124	2,800,656	5 50	474,955	2,695,350	5 67
Chattahoochee	138,232	917,284	6 64	137,677	905,569	6 57
Chattooga,	177,576	1,152,241	6 49	152,876	1,107,689	7 24
Cherokee,	201,693	1,382,409	6 85	215,849	1,364,026	6 32
Charlton,	168,608	115,490	68	190,603	111,795	58
Clarke,	356,327	1,215,177	3 41	323,148	1,233,223	3 83
Clay,	125,551	737,391	5 87	123,260	804,024	6 52
Clayton,	91,933	673,009	7 32	93,776	662,934	7 07
Clinch,	757,511	689,461	91	796,686	831,466	1 04
Cobb,	231,193	1,876,459	8 11	246,422	1,655,840	6 71
Coffee,	293,887	288,788	98	301,714	203,331	97
Columbia,	339,126	2,008,096	5 92	333,315	1,940,143	5 82
Colquitt,	88,759	129,865	1 46	98,646	158,961	1 61
Coweta,	332,379	2,415,065	7 23	337,014	2,209,274	6 55
Crawford,	210,473	1,349,155	6 41	208,667	1,274,792	6 10
Dade,	80,672	467,340	5 43	81,295	519,185	6 38
Dawson,	76,921	362,054	4 35	80,484	348,661	4 33
Decatur,	492,091	2,085,664	3 95	476,643	2,107,787	4 42
DeKalb,	180,664	1,129,057	5 84	178,661	1,119,461	6 26
Dooley,	366,952	1,705,497	4 04	236,001	1,584,131	6 71
Dougherty,	304,801	2,865,382	9 82	317,356	2,752,001	8 67
Early,	211,703	1,490,687	6 10	221,146	1,418,451	6 41
Echols,	123,401	204,657	2 13	125,077	248,911	1 99
Effingham,	284,257	772,303	2 39	291,587	790,419	2 71
Elbert,	281,182	1,926,821	6 54	220,031	1,837,476	8 35
Emanuel,	539,278	632,874	1 17	518,598	642,699	1 24
Fannin,	110,736	522,203	4 71	123,465	509,532	4 13
Fayette,	156,987	1,028,475	6 55	159,574	1,025,934	6 43
Floyd,	301,737	2,806,435	9 30	283,489	2,672,718	9 42
Forsyth,	138,710	718,311	5 17	136,023	791,608	5 82
Franklin,	220,172	963,822	4 37	207,188	897,626	4 33
Fulton,	181,495	1,348,601	7 43	184,857	1,214,170	6 56
Gilmer,	145,440	474,793	3 26	156,159	499,024	3 19
Glasscock,	74,972	343,869	4 58	78,474	361,657	4 61
Glynn,	209,804	736,181	3 50	191,724	810,707	4 23
Greene,	318,137	1,205,137	3 78	302,312	1,874,609	6 20
Gordon,	203,179	1,953,897	9 61	210,157	2,024,219	9 63
Gwinnett,	300,994	1,680,791	5 42	317,297	1,529,808	4 82
Habersham,	217,178	564,431	2 60	235,764	614,304	2 60
Hall,	284,601	1,060,121	3 72	279,321	1,030,942	3 69
Hancock,	321,377	1,881,177	5 85	322,816	1,941,172	6 01
Haralson,	73,291	354,485	4 83	84,470	363,799	4 88
Harris,	279,915	1,920,863	6 86	302,931	1,752,347	5 78
Hart,	157,946	784,619	4 96	157,505	765,999	4 86

TABLE A.—CONTINUED.

COUNTIES.	No. of Acres in 1860.	Aggregate Value in 1860.	Avg'e Value in 1860.	No. of Acres in 1861.	Aggregate Value in 1861.	Avg'e Value in 1861.
Heard,	177,222	994,813	5 61	161,184	1,013,163	6 28
Henry,	240,783	1,634,966	6 79	327,585	1 652,642	5 04
Houston,	390,503	3,595,366	9 20	381,271	3,449,657	8 97
Irwin,	294,999	229,448	77	308,660	268,532	83
Jackson,	271,892	1,331,770	4 53	285,113	1,243,101	4 71
Jasper,	233,462	1,611,406	7 03	237,547	1,540,428	6 48
Jefferson,	354,445	1,667,810	4 70	365,746	1,856,678	5 07
Johnson,	174,670	449,917	2 57	161,918	470,514	2 90
Jones,	257,025	1,631,259	6 34	277,065	1,572,827	5 60
Laurens,	347,294	1,051,903	3 12	426,885	1,148,684	2 69
Lee,	223,015	2,037,912	9 14	214,504	1,997,291	9 31
Liberty,	391,899	819,756	2 09	401,985	801,214	1 99
Lincoln,	167,140	872,231	5 22	161,597	842,069	5 21
Lowndes,	342,679	1,146,866	3 34	384,587	1,205,933	3 13
Lumpkin,	191,607	474,730	2 47	139,766	452,567	3 24
Macon,	246,277	1,653,988	6 71	237,148	1,839,653	7 75
Madison,	103,930	758,026	3 90	188,641	722,387	3 83
Marion,	190,774	1,126,041	5 90	190 181	1,124,232	5 91
McIntosh,	285,397	882,829	3 09	396,710	879,619	2 96
Merriwether,	357,474	2,386,089	6 67	359,992	2,309,410	6 41
Miller,	77,583	378,270	4 87	87 265	376,156	4 31
Milton,	78,903	569,506	7 21	76,823	544,094	7 07
Mitchell,	157,595	969,526	5 77	166,991	958,452	5 73
Monroe,	337 572	2,398,638	7 10	352,078	2,324,598	6 59
Montgomery,	376,235	370,305	98	367,859	379,704	1 03
Morgan,	251,664	1,402,960	5 80	256,723	1,401,601	5 46
Murray,	137,450	1,141,297	8 30	125,325	1,063,504	8 52
Muscogee,	209 310	1,800,474	8 59	197 881	1,733,203	8 76
Newton,	281,371	1,924,672	6 84	398,580	1,884,721	6 10
Oglethorpe,	339,094	1,933,778	5 61	335,489	1,815,112	5 41
Paulding,	105,342	811,738	7 70	106 213	726,459	4 84
Pickens,	104,563	437,811	4 19	103,088	436,623	4 23
Pierce,	133,193	216,059	1 62	148,586	253,537	1 91
Pike,	222,193	1,530,917	6 89	231,060	1,499,230	6 51
Polk,	144,227	1,334,065	9 21	134,815	1,317,815	9 77
Pulaski,	368,515	1,081,277	4 56	367,788	1,561,875	7 67
Putnam,	255,776	1,725,786	6 75	243,090	1,649,200	6 78
Quitman,	144,630	759,402	5 25	107,153	750,838	7 00
Rabun,	156,867	267,106	1 70	148,782	258,080	1 73
Randolph,	245,744	1 549,351	6 39	255,584	1,572,709	6 15
Richmond,	400,480	1,941,448	4 84	400,999	1,957,670	4 88
Schley,	112,467	747,456	6 65	114,064	757,993	6 64
Scriven,	423,892	1,453 751	3 43	421,974	1,473,467	3 49
Spalding,	172,188	1,052,392	6 14	178,180	1,024,273	5 75
Stewart,	334,091	2,242,259	6 64	339,296	2,547,814	7 50
Sumter,	353,297	2,322,317	6 57	316,070	2,398,015	7 58
Talbot,	278,672	2,016,421	7 23	267,321	1,845,208	6 90
Taliaferro,	123,112	713,145	5 79	125,524	691,372	5 10
Tattnall,	538,814	677,243	1 25	541,758	669,707	1 23
Taylor,	217,879	969,303	4 74	183,661	970,351	5 28
Terrell,	176,234	1,099,549	6 24	228,546	1,040,950	4 55
Telfair,	483,044	453,708	94	482,106	429,418	90
Thomas,	498,831	2,237,495	4 48	472,780	2,331,389	4 93
Towns,	61,593	245 365	3 98	60,677	254,315	4 19
Troup,	294,126	2,371,645	8 06	306,654	2,336,989	7 62
Twiggs,	288,387	1,587,752	5 50	258,627	1,552,859	6 00
Union,	125,600	363,277	2 88	177,325	353,092	2 00
Upson,	178,437	1,441,573	8 07	241,341	1,443,388	6 00
Walker,	219,604	1,625,226	7 40	232,752	1,599,622	7 14
Walton,	294,849	1,415,014	4 79	294,518	1,405,669	4 77
Ware,	243,490	342,455	1 43	254,026	357,974	1 41
Warren,	242,036	1,611,196	6 65	230,697	1,619,643	7 02
Washington,	459,328	2,386,508	5 19	464,467	2,466,928	5 31
Wayne,	240,304	186,128	77	401,676	211,965	53

TABLE A.—CONTINUED.

COUNTIES.	No. of Acres in 1860.	Aggregate Value in 1860.	Avg'e Value in 1860.	No. of Acres in 1861.	Aggregate Value in 1861.	Avg'e Value in 1861.
Webster,	122,257	863,411	7 11	148,589	835,897	5 95
White,	116,768	343,192	2 50	91,099	324,425	3 56
Whitfield,	182,552	1,523 739	8 34	187,152	1,502,303	8 03
Wilcox,	142,513	283,696	2 02	138,833	302,661	2 18
Wilkes,	341,721	1,567,257	4 50	337,263	1,510,344	4 47
Wilkinson,	292,597	1,729,979	5 91	286,012	2,000,163	6 99
Worth,	153,185	465,956	2 94	152,395	518,323	3 40
	33,345,239	161,764,955	4 85	33,663,723	161,624,244	4 80

Average Value of Land in 1861, \$4 80.

TABLE B.

SLAVES.—Showing the number of Slaves, their aggregate value, and average value for the years 1860, and 1861.

COUNTIES.	No. Slaves in 1860.	Aggregate Val- ue of Slaves in 1860.	Avg'e. value Slaves in '60.	No. Slaves in 1861.	Aggregate Val- ue of Slaves in 1861.	Avg'e. value Slaves in '61.
Appling,	704	\$ 427,125	\$590	747	\$ 445,973	\$596
Baker,	3,616	2,667,988	731	3,849	2,436,595	633
Baldwin,	4,349	2,946,447	697	4,444	2,716,850	611
Banks,	1,081	591,346	547	1,103	586,485	531
Berrien,	381	265,800	697	415	269,922	650
Bibb,	5,617	4,044,408	720	5,898	3,538,896	600
Brooks,	3,404	2,255,307	662	3,731	2,118,850	568
Bryan,	2,351	1,194,635	508	2,472	1,228,780	497
Bulloch,	2,169	1,292,571	595	2,164	1,196,871	553
Burke,	12,104	7,056,057	583	12,369	6,932,875	561
Butts,	3,291	2,199,214	668	3,321	1,836,131	553
Calhoun,	2,535	1,747,115	689	2,596	1,447,500	558
Camden,	4,072	2,112,783	519	4,243	2,048,800	483
Campbell,	2,265	1,394,651	611	2,160	1,249,985	578
Carroll,	1,903	1,201,685	631	1,908	1,210,660	635
Cass,	4,824	3,459,919	717	4,917	2,841,865	578
Catoosa,	697	510,880	733	786	413,510	564
Charlton,	539	387,951	720	501	267,654	534
Chatham,	12,411	6,798,600	547	12,395	6,720,750	542
Chattahoochee,	2,805	2,040,811	727	2,927	1,754,571	600
Chattooga,	2,133	1,390,064	652	2,194	1,170,275	534
Cherokee,	1,225	828,146	676	1,229	695,550	566
Clarke,	5,434	3,453,332	635	5,612	3,152,701	562
Clay,	2,128	1,572,712	740	2,327	1,303,300	560
Clayton,	1,228	931,730	759	1,233	771,379	626
Clinch,	443	279,150	632	511	306,269	600
Cobb,	3,404	2,305,628	677	3,431	2,540,074	749
Coffee,	652	362,605	556	641	338,019	527
Columbia,	7,870	5,042,360	641	8,106	4,382,370	541
Colquitt,	112	74,400	664	125	73,700	590
Coweta,	6,677	4,578,730	686	7,262	4,370,949	602
Crawford,	4,343	3,167,820	729	4,184	2,514,788	601
Dade,	293	193,384	660	324	190,455	588
Dawson,	309	182,175	584	322	168,200	522
Decatur,	5,771	3,533,721	612	5,976	3,436,648	575
DeKalb,	1,948	1,354,260	695	2,037	1,214,097	596
Dooly,	4,206	2,825,985	671	3,753	2,234,885	595
Dougherty,	5,928	4,382,750	739	5,973	3,538,465	598
Early,	3,985	2,771,015	695	4,215	2,527,010	600
Echols,	306	193,340	631	305	180,160	591
Effingham,	2,182	1,246,025	571	2,369	1,218,315	515
Elbert,	5,602	4,026,831	701	5,582	3,606,133	646
Emanuel,	1,289	825,962	641	1,401	804,340	574
Fannin,	137	84,100	613	128	79,570	622
Fayette,	2,067	1,432,746	693	2,210	1,291,995	585
Floyd,	5,672	3,755,184	662	5,819	3,351,231	576
Forsyth,	854	569,830	667	846	499,108	590
Franklin,	1,247	765,560	614	1,328	762,913	574
Fulton,	2,644	1,844,669	697	2,924	1,657,654	567
Gilmer,	151	92,650	613	157	92,750	654
Glasscock,	698	425,600	610	815	494,225	606
Glynn,	2,945	1,547,900	525	2,718	1,323,850	487
Greene,	8,218	5,342,562	650	7,992	5,104,335	639
Gordon,	1,966	1,275,710	648	2,110	1,267,065	600
Gwinnett,	2,573	1,782,724	693	2,596	1,630,001	628
Habersham,	773	412,355	533	785	435,018	554
Hall,	1,228	833,726	679	1,190	712,935	599
Hancock,	7,800	5,266,582	675	8,117	4,868,550	600
Haralson,	224	153,600	685	227	166,285	733
Harris,	8,403	5,632,365	700	7,541	4,975,935	660
Hart,	1,509	1,032,942	684	1,643	946,585	577
Heard,	2,732	1,994,790	736	2,493	1,595,528	640
Henry,	4,404	3,200,558	727	4,456	2,722,319	611
Houston,	10,694	7,480,237	699	10,955	6,685,018	610
Irwin,	244	179,045	737	290	203,450	702
Jackson,	3,241	1,945,165	600	3,479	1,881,161	541
Jasper,	6,763	4,256,709	629	6,401	3,489,230	545
Jefferson,	5,780	3,927,060	678	6,071	3,573,853	589

TABLE B.—CONTINUED.

COUNTIES.	No. Slaves in 1860.	Aggregate Val- ue of Slaves in 1860.	Avg'e. value Slaves in '60.	No. Slaves in 1861.	Aggregate Val- ue of Slaves in 1861.	Avg'e. value Slaves in '61.
Johnson,	785	541,019	689	815	536,651	659
Jones,	5,989	3,770,831	629	6,252	3,464,915	554
Laurens,	3,005	1,919,003	620	3,479	2,059,879	592
Lee,	4,851	3,400,835	701	5,042	3,118,275	618
Liberty,	6,292	3,146,350	500	6,350	2,907,255	458
Lincoln,	3,747	2,829,891	755	3,774	2,404,395	637
Lowndes,	2,135	1,330,172	623	2,526	1,442,762	571
Lumpkin,	487	291,365	598	605	330,490	546
Macon,	4,747	3,484,371	734	5,633	3,373,920	599
Madison,	1,981	1,278,028	645	1,959	1,110,452	567
Marion,	3,456	2,649,673	766	3,488	2,308,837	662
McIntosh,	4,024	2,152,250	535	3,991	2,043,900	512
Merriwether,	8,526	5,933,555	696	8,590	4,952,635	577
Miller,	714	448,950	629	793	410,200	517
Milton,	611	425,126	696	626	376,475	601
Mitchell,	1,497	1,056,790	706	1,851	1,056,285	571
Monroe,	9,764	7,275,717	755	9,986	6,054,295	606
Montgomery,	963	632,906	657	983	593,590	604
Morgan,	6,953	4,511,818	648	6,843	3,809,644	557
Murray,	1,400	772,452	552	1,416	686,236	485
Muscogee,	6,164	4,203,350	682	6,289	3,714,598	591
Newton,	5,832	4,024,426	680	5,963	3,374,762	566
Oglethorpe,	7,268	5,585,938	631	6,966	3,846,257	552
Paulding,	545	374,528	687	587	348,700	594
Pickens,	236	147,750	626	252	142,800	566
Pierce,	211	137,250	650	258	134,181	520
Pike,	4,537	3,056,735	673	4,724	2,779,830	588
Polk,	2,215	1,668,465	753	2,391	1,490,500	624
Pulaski,	3,805	2,992,810	782	3,970	2,460,397	620
Putnam,	7,205	5,016,006	696	7,303	4,379,990	600
Quitman,	2,011	1,692,780	842	1,661	1,171,355	705
Rabun,	203	127,700	629	214	131,025	612
Randolph,	4,304	3,518,935	817	4,540	2,999,415	658
Richmond,	7,434	4,407,870	593	7,657	4,413,725	576
Schley,	2,398	1,771,852	740	2,395	1,463,670	611
Scriven,	4,462	2,484,600	557	4,583	2,217,977	484
Spalding,	3,845	2,723,512	708	3,893	2,225,359	572
Stewart,	7,499	5,866,096	782	7,718	5,225,140	677
Sumter,	6,130	4,673,044	762	6,600	4,430,490	671
Talbot,	8,306	5,951,978	716	8,007	4,609,815	576
Taliaferro,	2,823	1,651,360	585	2,881	1,585,845	550
Tatnall,	1,099	710,392	646	1,167	705,932	661
Taylor,	2,430	1,827,175	752	2,662	1,688,472	634
Terrell,	2,655	1,891,575	712	3,046	1,871,225	615
Telfair,	836	532,880	637	818	489,036	598
Thomas,	6,666	4,382,080	657	6,872	4,105,650	597
Towns,	108	68,900	638	117	70,300	601
Troup,	9,972	7,513,355	753	10,020	6,629,469	662
Twiggs,	5,254	3,494,481	665	5,387	3,157,820	586
Union,	117	76,185	651	119	67,073	564
Upson,	4,721	3,358,773	711	4,788	2,982,418	602
Walker,	1,524	1,029,910	675	1,627	947,570	583
Walton,	4,531	3,002,446	662	4,696	2,728,486	583
Ware,	305	223,040	731	403	256,177	636
Warren,	5,264	3,465,481	658	5,336	3,267,190	612
Washington,	6,460	4,784,277	740	6,658	4,388,346	659
Wayne,	539	315,500	585	619	286,400	463
Webster,	2,108	1,746,705	829	2,347	1,618,884	689
White,	257	158,885	618	287	158,950	554
Whitfield,	1,532	939,085	612	1,650	907,550	550
Wilcox,	394	251,650	638	433	230,975	533
Wilkes,	7,755	5,210,801	672	7,675	4,630,471	603
Wilkinson,	3,980	2,920,200	733	4,147	2,639,460	636
Worth,	610	446,025	721	712	459,250	645
	450,033	302,694,855		460,788	272,015,490	5904

Average value of Slaves in the whole State, in 1861, \$590 33.

TABLE C.

Showing the number of Polls, Professions, Free Persons of Color, Children between the ages of Six and Eighteen years, City or Town Property, Amount of Money and Solvent Debts, Merchandise, and Capital employed in Shipping and Tonnage, as Returned on the Tax Books in the Comptroller General's Office, for the year 1861.

COUNTIES.	Polls.	Professions.	Free Negroes.	Children between 6 and 18.	City or Town Property.	Amount of Money and Solvent Debts.	Merchandise.	Shipping and Tonnage.
Appling,	617	7	1	979	3,100	140,795	8,964	
Baker,	340	22	2	460	21,779	524,571	40,891	
Baldwin,	390	20	16	495	324,620	1,096,569	166,900	5,000
Banks,	578	5		1,009	20,201	206,137	842	
Berrien,	562	5		938	16,629	244,460	14,594	
Bibb,	1,081	44	13	1,324	2,622,110	3,900,902	996,838	
Brooks,	570	23	3	745	52,450	757,958	56,830	
Bryan,	317	6		424	1,751	784,475	9,500	
Bulloch,	613	6	1	1,069		409,937	7,900	
Burke,	987	50	21	1,060	108,950	1,657,888	32,720	
Butts,	574	16	4	894	88,388	668,630	31,665	
Calhoun,	384	14		493	32,140	351,200	17,275	
Camden,	247	8	2	303	86,083	260,165	40,675	1,480
Campbell,	1,125	27	5	1,678	69,140	646,004	40,900	
Carroll,	1,772	40	6	2,783	107,580	413,638	43,305	
Cass,	1,799	44	13	2,329	245,961	1,564,543	101,392	

Catoosa,	789	14	7	1,140	100,511	391,319	63,902
Chatham,	1,539	90	307	1,193	8,863,200	5,721,950	1,835,850
Chattahoochee,	527	12	3	756	18,520	457,834	14,575
Chattooga,	855	22	1	1,343	28,070	545,863	30,909
Cherokee,	1,749	16	24	2,762	25,790	511,874	11,745
Charlton,	230	5		378	7,041	138,673	9,825
Clarke,	931	32	9	1,545	864,577	2,691,629	271,715
Clay,	449	23	2	624	132,720	404,146	67,725
Clayton,	562	14	1	914	121,596	329,802	35,227
Clinch,	476	5		857	18,417	217,613	23,507
Cobb,	1,459	47		2,206	577,123	1,190,336	194,108
Coffee,	352	2	5	592	4,941	161,168	3,400
Columbia,	602	25	24	734	61,785	1,255,349	34,750
Colquitt,	208			308	3,950	61,379	824
Coweta,	1,406	42	7	1,906	383,486	1,964,193	103,366
Crawford,	579	12	1	829	16,819	709,479	11,170
Dade,	450	8	1	898	22,811	150,695	6,690
Dawson,	524	5		964	9,212	130,434	5,995
Decatur,	1,109	37	1	1,354	332,396	1,252,932	121,354
DeKalb,	1,166	20	5	1,479	172,531	633,876	39,462
Dooley,	740	23	3	1,197	13,475	501,660	15,380
Dougherty,	475	42	5	405	506,446	1,249,898	190,618
Early,	436	26		506	68,350	655,007	50,485
Echols,	207	1		317	3,662	71,998	462
Effingham,	466	12	5	769	27,563	318,251	4,830
							2,000
							300

TABLE C.—CONTINUED.

COUNTIES.	Polls.	Professions.	Free Negroes.	Children between 6 and 16.	City or Town Property.	Amount of Money and Solvent Debts.	Merchandise.	Shipping and Tonnage.
Elbert,	896	27	7	1,236	124,810	1,266,792	38,067	
Emanuel,	690	7	19	957	9,250	336,199	5,211	
Fannin,	792	9		1,520	14,680	88,144	5,950	
Fayette,	845	21	1	1,112	31,425	494,884	24,350	
Floyd,	1,768	43	21	2,208	495,250	1,826,239	263,134	12,755
Forsyth,	1,141	12	3	2,004	28,682	392,198	106,052	
Franklin,	1,036	12	17	1,485	24,712	402,413	11,985	
Fulton,	1,556	56	12	1,669	3,155,553	1,670,675	762,562	
Gilmer,	1,062	11	1	1,934	21,935	148,494	10,000	
Glasscock,	299	3	10	420	6,455	180,067	9,237	
Glynn,	196	16	5	227	473,888	285,754	37,755	3,000
Greene,	729	23	18	1,063	246,860	1,401,477	92,911	
Gordon,	1,458	36	11	1,967	81,275	715,234	65,828	
Gwinnett,	1,691	23	13	2,897	72,215	729,631	73,007	
Habersham,	843	13	12	1,414	48,294	376,763	13,834	
Hall,	1,271	14		2,072	48,050	574,731	18,977	
Hancock,	657	28	8	782	181,096	1,615,769	51,600	200
Haralson,	468	9		888	18,797	190,023	11,325	
Harris,	1,003	32	1	1,410	52,117	1,266,577	77,505	
Hart,	805	13	5	1,280	24,829	316,851	11,065	
Heard,	783	18	2	1,892	21,750	522,628	10,650	

Henry,	1,254	25	1,574	52,092	1,001,305	42,686
Houston,	941	42	1,112	265,390	1,722,566	75,596
Irwin,	259	1	472	1,580	93,365	2,082
Jackson,	1,350	23	2,002	47,260	700,436	27,068
Jasper,	688	26	917	108,140	1,451,614	157,005
Jefferson,	766	34	1,073	106,255	1,008,877	70,764
Johnson,	356	7	519	13,659	229,699	9,040
Jones,	542	15	741	40,517	1,161,333	51,700
Laurens,	666	18	886	30,459	500,981	30,676
Lee,	447	21	596	44,115	537,787	27,450
Liberty,	415	17	547	69,748	477,794	24,534
Lincoln,	307	13	444	7,585	417,723	5,950
Lowndes,	599	14	684	79,381	524,561	43,425
Lumpkin,	894	6	1,214	36,479	151,334	15,324
Macon,	680	24	928	84,535	1,030,612	40,973
Madison,	671	10	1,086	14,870	412,976	17,887
Marion,	711	24	1,069	37,635	645,420	26,247
McIntosh,	270	5	217	64,772	176,077	58,500
Merriwether,	1,158	34	1,633	78,210	1,535,694	76,436
Miller,	254	12	439	29,550	234,508	11,646
Milton,	680	11	1,091	24,854	252,226	15,422
Mitchell,	536	19	722	21,200	350,693	6,050
Monroe,	986	8	1,229	153,390	2,034,760	123,316
Montgomery,	388	4	535	1,675	162,565	6,400
Morgan,	571	24	750	346,386	1,581,713	126,367

10,000

2,000

2,500

TABLE C.—CONTINUED.

COUNTIES.	Popl.	Professions.	Free Negroes.	Children between 6 and 18.	City or Town Property.	Amount of Money and Solvent Debts.	Merchandise.	Shipping and Tonnage.
Murray,	987	13		1,589	34,030	331,690	15,036	
Muscogee,	929	69	34	1,212	2,226,675	3,033,306	983,910	13,900
Newton,	1,272	38	12	1,918	345,353	1,858,158	110,750	
Oglethorpe,	700	28		889	73,000	1,212,393	64,850	
Paulding,	1,023	13	2	1,607	14,285	229,937	11,502	
Pickens,	860	11		1,554	18,112	167,167	8,020	
Pierce,	307	6		531	38,103	139,638	15,506	
Pike,	978	22	13	1,405	81,846	1,142,851	58,130	
Polk,	674	17		927	31,665	614,375	31,150	
Pulaski,	798	17	14	883	117,825	779,524	68,145	15,860
Putnam,	552	27	9	655	164,116	1,428,896	94,015	
Quitman,	387	12	2	401	56,475	409,394	29,006	3,000
Rabun,	651	4		849	15,055	92,653	7,800	
Randolph,	851	34		1,178	338,830	1,257,625	127,070	55
Richmond,	2,699	82	138	2,792	5,073,800	6,568,300	1,565,550	3,200
Schley,	428	13	7	614	26,375	429,653	9,715	
Scriven,	658	21	1	1,011	4,798	509,261	21,432	
Spaulding,	904	35	17	1,250	640,000	1,412,331	259,931	
Stewart,	964	36		1,192	145,700	1,664,132	102,359	1,700
Sumter,	1,138	43	3	1,225	427,455	1,605,171	216,608	
Talbot,	721	20	3	984	166,325	1,616,843	107,380	
Taliaferro,	314	14	27	435	39,334	326,593	22,421	

Tatnall,	516	6	4	818	5,050	283,838	9,800
Taylor,	541	14		961	55,140	641,421	50,240
Terrell,	612	25		739	95,574	651,574	45,576
Telfair,	335			487	3,460	140,029	6,774
Thomas,	927	38	21	1,152	347,945	1,613,839	145,750
Towns,	421	4		768	8,758	61,999	10,070
Troup,	1,168	47	14	1,485	566,560	2,859,238	324,440
Twiggs,	523	17	24	577	15,050	904,522	14,800
Union,	750	6		1,304	14,225	128,903	7,494
Upson,	928	30		1,234	121,405	1,216,603	74,696
Walker,	1,502	13	12	2,349	38,450	735,670	24,695
Walton,	1,171	27		1,641	80,925	1,115,444	69,398
Ware,	316	5		485	26,620	212,485	29,050
Warren,	612	18	44	882	90,915	1,041,431	33,300
Washington,	1,185	41	36	1,538	152,023	1,245,421	83,423
Wayne,	245	4	6	448	10,590	120,138	15,005
Webster,	490	24		650	30,336	572,445	39,282
White,	501	6	4	830	8,962	155,977	7,705
Whitfield,	1,234	37	1	2,010	379,520	884,083	99,194
Wilcox,	303	3	2	521	5,010	124,328	5,141
Wilkes,	577	20	11	820	164,266	1,455,474	100,150
Wilkinson,	839	16	2	940	28,350	675,128	40,900
Worth,	393	6	7	536	5,207	148,794	1,900
	101,505	2,720	1,273	144,149	35,510,699	112,361,877	12,720,623
							902,570

1,770

TABLE D.

Showing the Capital employed in Stock, Manufactures &c., Value of Household and Kitchen Furniture, Value of property not enumerated, Total value of property returned in 1861. Total value of property in 1860, and showing the increase and decreased value in each county:

COUNTIES.	Stocks, &c., Manufactures &c.	Household, and Kitchen Furni- ture.	Value of Property not enumerated.	Total Value of Prop- erty in 1861.	Value of Property in 1860.	Increase since 1860.	Decrease Since 1860.
Appling,	\$2,100		\$280,255	\$1,314,812	\$1,210,585	104,227	
Baker,	7,500	\$7,900	326,171	5,003,860	5,170,448		\$166,588
Baldwin,	57,000	33,400	243,806	5,636,192	5,921,362		285,170
Banks,	1,600	1,300	144,528	1,633,363	1,637,439		4,076
Berrien,	2,005		224,190	1,297,025	1,314,126		17,101
Bibb,	301,714	161,775	354,533	13,675,714	14,997,125		1,321,411
Brooks,	-9,290	6,100	334,831	5,117,253	5,166,182		48,929
Bryan,	2,180	1,075	177,138	2,275,602	2,186,509	89,093	
Bulloch,		700	364,214	2,795,646	2,886,999		91,353
Burke,	20,950	54,945	813,969	13,224,946	12,637,309	587,637	
Butts,	57,600	12,790	270,044	3,994,135	4,352,126		357,991
Calhoun,	2,600	3,130	221,740	3,138,687	3,471,387		332,700
Camden,	11,700	10,125	149,718	3,574,357	3,720,191		145,834
Campbell,	72,587	3,000	279,224	3,694,833	3,870,128		175,295
Carroll,	8,200	3,150	1,073,836	4,510,259	4,139,225	371,034	
Cass,	171,840	29,138	570,108	8,778,432	9,550,705		772,272

Catoosa,	35,275	1,710	186,065	2,150,278	2,201,033	50,755
Charlton,			93,021	631,476	741,907	110,431
Chatham,	269,500	363,900	331,000	27,622,700	27,249,900	372,800
Chattahoochee,	5,942	6,600	237,167	3,402,678	3,793,548	389,979
Chattooga,	29,780	5,630	278,968	3,251,861	3,471,705	219,844
Cherokee,	32,790	1,650	311,012	2,954,457	3,097,043	142,586
Clarke,	266,100	82,300	334,574	8,901,819	9,065,543	163,724
Clay,	1,000	9,410	192,001	3,088,059	3,162,110	74,051
Clayton,	8,000	2,320	165,749	2,098,709	2,251,637	152,928
Clinch,	9,997	350	177,118	1,650,346	1,304,429	345,917
Cobb,	508,240	35,512	369,668	6,692,490	7,114,068	418,578
Coffee,	3,000		205,739	1,031,952	1,013,213	18,739
Columbia,	3,000	16,700	426,401	8,120,498	8,824,593	704,095
Colquitt,	3,000	600	90,206	390,554	354,262	36,292
Coweta,	39,065	21,385	707,855	9,944,714	10,141,019	196,305
Crawford,	5,000	4,975	354,445	4,891,469	5,699,603	808,134
Dade,	11,491		127,739	1,023,099	988,381	34,718
Dawson,	3,700	700	103,810	769,812	880,668	10,856
Decatur,	50,950	14,985	552,244	7,878,796	7,895,278	16,482
DeKalb,	46,550	7,304	259,562	3,492,902	3,666,805	173,903
Dooly,	1,500	5,900	412,655	4,698,997	5,691,089	992,092
Dougherty,		18,675	408,308	8,664,421	9,725,729	1,061,308
Early,	3,200	6,450	311,482	5,079,513	5,407,456	327,943
Echols,			85,057	589,519	549,430	
Effingham,		2,750	238,142	2,600,870	40,089	12,594

TABLE D—CONTINUED.

COUNTIES.	Stock, &c.	Household Furniture.	Value of Property not Enumerated.	Total Value of Property in 1861.	Value of Property in 1860.	Increase since 1860.	Decrease since 1860.
Elbert,	23,882	17,865	443,161	7,258,591	7,891,966		633,375
Emanuel,		500	333,769	2,131,543	2,120,824	10,719	
Fannin,	2,850		117,576	816,888	853,778		36,899
Fayette,		1,500	240,998	3,137,500	3,222,019		84,519
Floyd,	126,305	33,983	478,392	9,571,450	10,121,198		549,748
Forsyth,	5,350	450	244,319	1,978,265	2,066,088		87,823
Franklin,		2,933	214,289	2,405,615	2,403,725		1,890
Fulton,	161,385	33,069	270,249	8,590,826	8,931,812		340,986
Gilmer,	755	115	160,115	896,149	847,025	49,124	
Glasscock,		250	93,299	1,206,603	1,073,296	133,307	
Glynn,	28,591	3,850	91,316	3,058,710	3,265,758		207,048
Greene,	70,845	38,415	429,984	9,296,958	9,565,205		268,247
Gordon,	30,088	5,175	368,429	4,557,307	4,343,840	213,467	
Gwinnett,	80,500	7,572	467,732	4,594,716	4,694,404		99,688
Habersham,	975	700	183,845	1,603,798	1,557,561	46,237	
Hall,	12,496	3,900	271,221	2,673,252	2,847,324		174,072
Hancock,	45,500	23,400	493,458	9,220,867	9,371,073		150,206
Haralson,	5,625	100	124,263	890,119	976,260		86,141
Harris,	23,350	14,079	612,692	8,755,102	10,173,933		1,418,831
Hart,	1,000	1,100	158,260	2,225,689	2,350,043		124,854
Heard,	21,825	4,375	281,654	3,474,475	4,014,688		540,213

Henry,	8,276	5,690	449,329	5,941,598	6,506,881		565,283
Houston,	47,698	29,715	725,577	13,005,036	13,198,178		193,142
Irwin,		300	142,726	701,089	616,238	84,851	
Jackson,	4,280	1,250	332,807	4,345,670	4,153,588	192,082	
Jasper,	9,706	15,935	420,000	7,195,662	8,145,234		949,572
Jefferson,	6,500	8,885	481,580	7,122,342	7,072,617	49,725	
Johnson,		800	141,778	1,421,621	1,377,965	43,656	
Jones,	33,400	13,800	401,911	6,739,898	7,055,539		315,641
Laurens,	1,000	9,161	394,771	4,180,314	3,853,473	326,841	
Lee,	13,130	3,450	416,788	6,164,654	6,394,491		229,837
Liberty,	13,915	10,277	297,324	4,602,059	4,875,737		273,678
Lincoln,		5,800	213,222	3,896,744	4,407,232		510,488
Lowndes,	26,790	2,516	280,253	3,605,865	3,245,070	360,795	
Lumpkin,	101,280	2,725	87,027	1,175,471	1,194,554		19,083
Macon,	10,100	11,975	402,422	6,794,190	6,647,104	147,086	
Madison,		2,670	170,305	2,185,719	2,681,447		195,728
Marion,		7,950	330,440	4,490,771	4,866,813		376,042
McIntosh,		5,900	125,424	3,439,447	3,570,782		131,335
Merriwether,	62,270	21,000	631,780	9,605,271	10,710,964		1,105,693
Miller,			128,685	1,215,899	1,163,185	52,714	
Milton,		1,185	146,991	1,350,398	1,432,797		82,399
Mitchell,	100	600	212,477	2,714,686	2,450,624	264,062	
Monroe,	40,960	29,103	708,427	11,470,339	12,775,329		1,304,990
Montgomery,	2,000	2,323	243,336	1,404,778	1,392,210	12,568	
Morgan,	10,400	61,275	370,812	7,669,536	8,383,439		713,903

TABLE D.—CONTINUED.

COUNTIES.	Stock, &c.	Household Furniture.	Value of Property not Enumerated.	Total value of property in 1861.	Total value of Property in 1869.	Increase since 1860.	Decrease since 1860.
Murray,	10,650	3,400	218,381	2,379,679	2,584,055		204,376
Muscogee,	545,775	131,866	356,802	12,741,035	13,687,486		946,451
Newton,	24,648	31,850	475,482	8,101,459	8,832,514		701,055
Oglethorpe,	8,300	2,260	360,860	7,403,378	8,432,037		1,028,659
Paulding,			184,900	1,432,573	1,581,143		148,570
Pickens,			108,691	892,262	890,892	1,370	
Pierce,		200	131,596	684,014	567,278	116,736	
Pike,	22,450	7,600	393,557	6,070,126	6,147,639		77,513
Polk,			261,674	3,754,585	3,935,124		180,539
Pulaski,	79,947	9,850	419,931	5,541,087	6,199,217		658,130
Putnam,	98,200	27,097	8,261,345	8,261,345	9,096,599		835,254
Quitman,	19,100	2,920	161,324	2,603,412	3,129,752		526,340
Rabun,	582	100	103,318	605,710	626,449		20,739
Randolph,	55	18,613	421,678	6,754,847	6,917,130		162,283
Richmond,	430,300	312,900	451,975	20,777,420	21,574,357		796,937
Schley,		2,175	208,878	2,898,459	3,223,984		325,525
Scriven,		4,460	481,831	4,713,169	4,904,973		191,804
Spalding,	84,211	21,990	269,782	5,937,865	6,314,215		376,350
Stewart,	34,550	19,300	651,000	10,372,489	10,467,212		94,723
Sumter,	25,982	26,992	553,829	9,594,592	9,800,141		205,549
Talbot,	31,425	21,750	485,578	8,897,189	10,628,775		1,731,586
Taliaferro,	3,810	2,350	164,642	2,836,987	2,949,948		112,961

Tattnall,	200	306,574	1,981,097	1,934,589	46,512	
Taylor,	2,400	210,997	3,620,221	3,618,247	1,974	
Terrell,	5,275	293,587	4,017,039	4,123,210		106,171
Telfair,	2,200	165,619	1,206,141	1,320,821		114,680
Thomas,	31,952	594,799	9,273,181	9,361,466		88,285
Towns,	2,500	92,311	500,250	527,700		27,450
Troup,	63,187	701,152	13,469,991	14,395,446		925,455
Twiggs,	20,150	362,028	6,027,229	6,274,849		247,620
Union,	2,525	18,523	691,835	727,456		35,631
Upson,	30,000	407,376	6,285,997	6,793,038		507,041
Walker,	18,889	552,338	3,860,204	3,903,297		43,093
Walton,	35,790	398,551	5,842,413	6,083,659		241,246
Ware,	4,000	141,379	1,048,891	948,249	100,642	
Warren,	60,627	354,833	6,480,692	6,673,080		192,388
Washington,	8,109	569,909	8,933,042	9,160,244		227,202
Wayne,	4,200	120,976	777,964	768,687	9,277	
Webster,	1,022	245,357	3,396,928	3,407,310	23,298	10,382
White,	1,900	91,587	748,870	725,572		
Whitfield,	31,432	282,910	4,082,127	4,243,301		161,174
Wilcox,	1,000	155,540	825,727	786,618	39,109	
Wilkes,	18,150	374,525	8,293,050	8,935,510		642,460
Wilkinson,	6,010	397,010	6,025,961	6,237,314		211,353
Worth,	1,100	195,531	1,334,295	1,244,525	89,770	
	\$4,850,102	\$2,215,646	\$41,604,747	\$672,732,901		\$28,683,853

TABLE F,

Showing the White, Slave and Colored, Total and Representative Population in each County in Georgia in 1859; also the number of Polls and Voters, and the number of Children between eight and eighteen returned for participation in the Educational Fund in 1860; also the amount paid to each County for Educational Fund, the amount paid members of the Legislature in 1860, the total amount drawn from the Treasury by each County in 1860, and the net amount, (in dollars) of tax paid into the Treasury by each County in 1860.

COUNTIES.	White Population.	Slave and Colored Population	Total Population.	Representative Population.	No. of Polls in 1860.	No. of Voters in 1859.	Children between 6 and eighteen.	Educational Fund paid in 1860.	Pay of Members Legislature in 1860.	Total amount drawn by each County from Treasury.	Net Tax paid in Treas. by each Co. in 1860.
Appling,	3,230	682	3,912	3,639	555	472	1,004	945	\$744	\$1,689	\$730
Baker,	1,633	2,892	4,545	3,388	325	318	429	404	654	1,058	3,073
Baldwin,	3,720	4,656	8,376	6,514	480	719	800	753	576	1,329	3,595
Banks,	2,961	968	3,929	3,542	583	591	927	873	643	1,516	945
Berrien,	3,080	393	3,473	3,316	509	504	2,710	840	656	1,504	770
Bibb,	8,949	6,040	14,989	12,573	1,065	1,881	892	2,551	793	3,344	9,605
Brooks,	3,128	3,391	6,519	5,163	577	598	485	457	722	1,179	3,079
Bryan,	1,629	2,134	3,763	2,909	291	286	468	441	677	1,118	1,257
Bulloch,	3,427	2,118	5,545	4,698	598	606	1,137	1,070	636	1,706	1,680
Burke,	4,930	11,599	16,529	11,889	942	900	1,137	1,072	886	1,958	7,759
Butts,	3,303	3,273	6,576	5,267	603	736	1,200	1,130	578	1,708	2,567
Calhoun,	2,040	2,408	4,448	3,485	389	190	703	662	650	1,312	1,938
Camden,	1,083	4,206	5,289	3,607	234	401	240	226	776	1,002	2,034
Campbell,	6,624	2,005	8,629	7,827	1,155	1,207	1,780	1,675	602	2,277	2,368
Carroll,	9,510	1,743	11,253	10,556	1,749	1,696	2,963	2,789	1,006	2,795	2,416

Cass,	10,830	4,852	15,502	13,741	1,833	1,918	3,987	3,750	1,084	4,834	6,085
Catoosa,	4,028	729	4,757	4,405	824	797	1,370	1,290	720	2,010	1,442
Charlton,	1,313	371	1,684	1,536	205	206	334	314	744	1,058	443
Chatham,	15,972	13,899	29,871	24,311	1,605	1,374	1,508	1,419	998	2,417	17,689
Chattahoochee,	3,298	2,813	6,109	4,985	511	623	761	716	644	1,360	2,060
Chattooga,	4,921	1,963	6,874	6,099	872	898	1,448	1,363	716	2,079	2,188
Cherokee,	9,363	1,248	10,611	10,112	1,606	1,568	2,945	2,772	994	3,766	1,776
Clarke,	5,410	5,570	10,980	8,752	953	1,025	1,487	1,401	977	2,378	5,548
Clay,	2,278	1,992	4,270	3,473	455	486	621	585	660	1,245	1,855
Clayton,	3,302	1,248	4,550	4,451	551	660	824	775	614	1,389	1,268
Clinch,	2,347	461	2,908	2,623	445	367	798	751	716	1,467	733
Cobb,	11,004	3,506	14,656	13,101	1,422	1,857	3,509	3,303	1,006	4,309	4,233
Coffee,	2,083	626	2,707	2,458	353	324	661	622	616	1,268	616
Columbia,	3,731	8,365	12,097	8,750	681	833	814	794	868	1,662	5,443
Colquitt,	1,163	113	1,276	1,232	199	225	355	334	668	1,002	217
Coweta,	6,180	6,448	12,628	10,049	1,408	1,308	1,951	1,837	994	2,831	6,332
Crawford,	3,593	4,047	7,504	6,021	592	560	895	843	556	1,409	3,365
Dade,	2,824	243	3,067	2,970	456	503	724	682	754	1,436	602
Dawson,	3,671	312	3,983	3,858	503	613	1,097	1,033	690	1,723	476
Decatur,	5,749	5,417	11,266	8,999	1,080	1,062	2,187	2,059	686	2,745	4,826
DeKalb,	6,278	2,140	8,418	7,562	1,103	1,114	1,727	1,626	612	2,238	2,303
Dooly,	3,364	3,623	7,087	5,538	842	808	1,757	1,654	610	2,264	3,372
Dougherty,	2,351	5,501	7,852	5,651	517	521	415	391	634	1,025	6,143
Early,	2,121	3,661	5,783	4,318	412	367	550	518	670	1,188	3,150
Echols,	982	262	1,241	1,139	175	183	361	343	736	1,079	296

TABLE F.—CONTINUED.

COUNTIES.	White Popu- lation.	Slave and Col- ored Population.	Total Population.	Representative Population.	No. of Polls in 1860.	No. of Voters in 1859.	Children be- tween 6 and eighteen.	Educational Fund paid in 1860.	Pay of Mem- bers Legislator in 1860.	Total amt drain by each County from Treasury.	Net Tax paid in Treas. by each Co. in 1860.
Effingham,	2,496	2,110	4,606	3,762	454	437	728	685	648	1,333	1,494
Elbert,	4,916	5,778	10,704	8,383	873	941	1,289	1,213	660	1,873	4,754
Emanuel,	3,410	1,178	4,598	4,117	647	618	1,019	959	592	1,551	1,231
Fannin,	4,476	130	4,606	4,554	770	773	1,635	1,539	724	2,263	545
Fayette,	5,046	2,169	7,225	6,348	844	882	1,350	1,271	617	1,888	1,915
Floyd,	9,157	5,544	14,701	12,484	1,738	1,726	2,513	2,366	1,044	3,410	6,417
Forsyth,	6,824	894	7,718	7,361	1,123	1,068	2,289	2,155	998	3,153	1,266
Franklin,	5,859	1,248	7,107	6,608	1,003	934	1,611	1,516	620	2,136	1,267
Fulton,	10,969	4,042	15,011	13,394	1,727	2,306	1,870	1,760	606	2,366	5,950
Gilmer,	6,018	177	6,195	6,124	918	1,087	1,743	1,641	696	2,337	579
Glasscock,	1,564	769	2,333	2,026	285	296	390	367	558	925	632
Glynn,	1,046	2,963	4,009	2,824	170	240	225	212	781	993	1,890
Greene,	4,075	7,709	11,784	8,700	760	1,315	1,156	1,088	1,826	1,914	5,862
Gordon,	7,906	2,047	9,953	9,134	1,259	904	2,566	2,415	1,037	3,452	2,677
Gwinnett,	10,761	2,552	13,223	12,202	1,672	1,727	2,566	2,415	902	3,317	2,896
Habersham,	5,092	860	5,952	5,608	836	826	1,407	1,325	666	1,991	965
Hall,	8,464	1,333	9,777	9,263	1,230	1,256	2,170	2,043	640	2,683	1,982
Hancock,	3,979	8,070	12,049	8,821	581	681	800	753	849	1,602	5,661
Harralson,	2,310	177	2,487	2,416	413	433	791	745	676	1,421	439
Harris,	6,093	7,655	13,648	10,626	1,064	1,163	1,675	1,577	958	2,535	6,364

Hart,	1,318	1,436	5,144	4,579	841	866	1,383	1,302	634	1,936	1,378
Heard,	4,759	2,584	7,333	6,309	794	958	1,481	1,394	649	2,043	2,363
Henry,	6,414	4,318	10,732	9,005	1,055	1,279	1,835	1,727	924	2,651	3,952
Houston,	5,437	10,696	16,133	11,854	885	1,122	1,500	1,412	850	2,262	8,170
Irwin,	1,420	265	1,685	1,579	220	225	517	487	630	1,117	368
Jackson,	7,327	3,213	10,540	9,255	1,245	1,262	1,679	1,552	894	2,446	2,732
Jasper,	3,858	7,271	11,129	8,220	653	843	843	794	550	1,347	4,892
Jefferson,	4,052	6,317	10,369	7,842	700	816	850	800	566	1,366	4,422
Johnson,	1,879	697	2,816	2,297	353	352	580	546	594	1,140	753
Jones,	2,751	5,858	8,609	6,266	541	481	705	664	533	1,197	4,200
Laurens,	3,442	3,242	6,682	5,386	620	459	887	835	626	1,451	2,301
Lee,	2,089	4,590	6,679	4,843	450	451	513	483	624	1,107	3,902
Liberty,	2,377	6,031	8,408	5,996	371	373	610	574	708	1,282	2,851
Lincoln,	1,572	3,738	5,310	3,815	341	410	479	451	588	1,039	2,589
Loundes,	2,191	1,949	4,140	3,360	505	455	959	903	796	1,699	1,913
Lumpkin,	4,975	515	5,490	5,284	816	905	1,247	1,174	931	2,105	743
Macon,	3,658	4,575	8,233	6,403	670	709	1,208	1,137	589	1,726	4,037
Madison,	3,792	2,099	5,891	5,051	660	677	908	855	586	1,441	1,446
Marion,	3,723	3,465	7,191	5,804	712	786	1,031	971	608	1,579	2,900
McIntosh,	1,313	4,270	5,583	3,875	256	223	204	192	728	920	2,017
Meriwether,	6,640	8,383	15,023	11,670	1,176	1,308	1,710	1,609	931	2,540	6,527
Miller,	1,297	559	1,856	1,632	216	245	384	362	666	1,028	802
Milton,	3,901	575	4,476	4,246	694	715	1,137	1,070	648	1,718	838
Mitchell,	1,870	1,016	2,286	2,479	503	456	593	558	654	1,212	1,417
Monroe,	5,835	9,977	15,812	11,822	1,035	1,220	1,478	1,391	854	2,245	7,842

TABLE F.—CONTINUED.

COUNTIES.	White Popu- lation.	Slave and Color- ed Population.	Total Population.	Representative Population.	No. of Polls in 1860.	No. of Voters in 1859.	Children be- tween 6 and eighteen.	Educational Fund paid in '60.	Pay of Members Legislature in 1860.	Total amt. drawn by each County from Treasury.	Net Tax paid in Treas. by each Co. in 1860.
Montgomery,	1,857	986	2,843	2,446	398	327	527	496	592	1,088	830
Morgan,	2,893	6,786	9,679	6,964	587	588	760	715	552	1,267	4,942
Murray,	5,250	1,421	6,671	6,102	876	1,021	1,694	1,594	717	2,311	1,521
Muscogee,	8,575	6,497	15,072	12,473	981	1,600	3,490	3,284	1,106	4,390	8,765
Newton,	7,966	6,275	14,241	11,731	1,311	1,518	2,052	1,932	894	2,826	5,496
Oglethorpe,	4,137	7,683	11,820	8,747	790	859	897	844	902	1,746	5,064
Paulding,	5,694	484	6,178	5,984	1,094	1,000	1,935	1,822	656	2,478	871
Pickens,	2,799	246	3,045	2,946	819	837	1,336	1,257	675	1,932	576
Pierce,	1,411	167	1,578	1,511	288	220	457	530	734	1,164	347
Pike,	5,210	4,541	9,751	7,934	904	1,056	1,132	1,065	590	1,655	3,757
Polk,	3,848	2,431	6,279	5,307	678	688	965	908	730	1,638	2,276
Polaski,	4,045	3,668	7,713	6,246	806	575	1,000	941	694	1,635	3,182
Putnam,	2,942	7,418	10,360	7,393	580	511	753	709	802	1,511	5,537
Quitman,	1,424	1,459	2,883	2,299	359	371	400	377	822	1,199	1,938
Rabun,	2,843	221	3,064	2,975	587	587	859	809	674	1,483	389
Randolph,	4,873	3,720	8,593	7,105	886	1,027	1,130	1,064	934	1,998	3,936
Richmond,	11,715	8,555	20,170	16,788	2,337	2,004	2,687	2,530	1,003	3,533	13,742
Schley,	2,209	2,346	4,555	3,617	397	442	818	770	592	1,362	1,897
Scriven,	3,563	4,321	7,884	6,155	633	538	940	885	624	1,509	2,924
Spalding,	52,14	3,662	8,836	7,387	852	960	1,228	1,156	596	1,752	3,863

Stewart,	5,857	7,870	13,730	10,579	1,021	1,148	2,055	1,935	952	2,887	6,232
Sunter,	6,141	6,027	12,168	9,757	1,147	1,158	1,919	1,806	908	2,714	6,033
Talbot,	5,280	8,493	13,816	10,376	779	1,073	907	854	904	1,758	6,359
Taliaferro,	1,841	2,968	4,809	3,622	318	407	435	409	554	963	1,798
Tatnall,	2,324	1,087	3,411	2,976	524	503	833	784	660	1,444	1,127
Taylor,	3,473	2,315	5,788	4,862	612	704	948	892	587	1,479	2,080
Terrell,	3,062	2,504	5,566	4,565	587	340	703	662	626	1,288	2,404
Telfair,	1,873	850	2,723	2,383	314	661	575	540	630	1,170	720
Thomas,	5,072	6,737	11,809	9,114	911	920	1,199	1,129	685	1,814	5,755
Towns,	2,293	105	2,398	2,356	400	355	749	705	706	1,411	343
Troup,	6,935	7,947	14,882	11,703	1,167	1,130	1,478	1,391	994	2,385	8,785
Twiggs,	2,758	5,119	7,869	5,822	522	502	766	721	586	1,307	3,861
Union,	3,955	129	4,084	4,033	717	803	1,293	1,217	716	1,933	498
Upson,	5,133	5,039	10,172	8,157	815	854	1,354	1,275	580	1,855	4,028
Walker,	9,339	1,393	10,726	10,169	1,405	1,351	2,314	2,178	731	2,909	2,462
Walton,	6,355	4,527	10,882	9,071	1,189	1,261	1,679	1,581	851	2,432	3,725
Ware,	1,749	424	2,173	2,004	320	272	512	482	670	1,152	557
Warren,	4,229	5,347	9,676	7,437	726	841	900	847	828	1,675	4,222
Washington,	5,506	6,010	11,516	9,112	1,166	1,230	1,515	1,426	804	2,230	5,664
Wayne,	1,634	750	2,384	2,084	231	206	402	378	732	1,110	483
Webster,	2,534	2,064	4,588	3,773	508	335	664	625	620	1,245	2,069
White,	2,831	259	3,090	2,987	483	506	802	755	664	1,419	498
Whitfield,	8,047	1,701	9,748	9,067	1,176	1,447	2,698	2,539	710	3,249	2,624
Wilcox,	1,532	389	1,921	1,766	278	276	577	543	614	1,157	453
Wilkes,	3,362	7,148	10,510	7,650	591	737	889	837	661	1,498	5,466

TABLE F.—CONTINUED.

COUNTIES.	White Population.	Slave and Colored Population.	Total Population.	Representative Population.	No. of Polls in 1860.	No. of Voters in 1853.	Children between 6 and eighteen.	Educational Fund paid in 1860.	Pay of Members Leg. Int'r in 1860.	Total amt't drain'd by each County from Treasury.	Net Tax paid in Treas. by each Co. in 1860.
Wilkinson,	5,340	3,730	9,070	7,578	892	1,029	1,059	997	532	1,529	3,751
Worth,	1,720	542	2,262	2,045	375	401	576	542	686		713
	576,719	447,082	1,024,003	848,957	99,748	105,614	159,341	150,000	\$96,118	\$246,118	\$411,182

TABLE E,

Showing the Counties, and number of Daguerrean, Ambrotypists and other similar Artists, in each county, as returned in the Tax Digests of 1861, and filed in the Comptroller General's office.

COUNTIES.	Dentists.	Daguer'n & other Art'st	COUNTIES.	Dentists.	Daguer'n & other Art'st
Baker,		1	Jefferson,	3	
Baldwin,	3		Lee,	1	
Bibb,	4	4	Liberty,	1	1
Butts,	2	2	Marion,	1	
Camden,		1	Meriwether,	2	1
Campbell,	2		Mitchell,	1	2
Cass,		1	Monroe,	1	1
Catoosa,	1	1	Morgan,	1	2
Chattahoochee,	1	1	Muscogee,	3	3
Chattooga,	1	1	Newton,	2	2
Cherokee,	1		Oglethorpe,		1
Clarke,	3	2	Pierce,	1	
Coweta,	3	2	Pike,	2	1
Dougherty,	3	1	Polk,		2
Echols,		1	Putnam,	2	1
Elbert,	1		Randolph,	3	
Fayette,		1	Richmond,	6	5
Floyd,		2	Spalding,	5	2
Fulton,	1	1	Stewart,	4	1
Glasscock,	1		Sumter,	3	3
Glynn,	1		Talbot,	1	
Gordon,	2		Thomas,	2	
Habersham,		1	Towns,		1
Hall,		1	Troup,	2	2
Hancock,	1		Twiggs,	2	2
Harris,	3	1	Washington,	3	1
Hart,		1	Webster,	1	
Henry,	3		Wilcox,	1	1
Jackson,	1		Wilkes,	1	
Jasper,	2		Wilkinson,		1
				95	62

TABLE

Of Pay and Mileage of Members of the Senate of the General Assembly, of the State of Georgia, in November and December, 1860.

No.	COUNTIES.	Senators.	Per Diem.	Mileage.	Amount.
1	Appling,	John G. Ritch,	258	108	366
2	Baker,	G. D. Lamar,	258	70	328
3	Baldwin,	L. H. Briscoe,	288		
4	Banks,	John W. Pruitt,	258	55 60	313 60
5	Berrien,	B. G. Williams,	258	80	338
6	Bibb,	Philemon Tracy,	258	15 20	273 20
7	Brooks,	Shadrach Griffin,	258	86	344
8	Bryan,	O. W. Hart,	258	88	346
9	Bulloch,	Peter Cone,	258	60	318
10	Burke,	Jno. R. Sturgis,	258	31 20	289 20
11	Butts,	H. N. Byars,	258	26 80	284 80
12	Calhoun,	W. E. Harvin,	258	66	324
13	Camden,	A. S. Atkinson,	258	120	378
14	Campbell,	S. Z. Tatum,	240	88	328
15	Carroll,	H. F. Merrell,	258	76	334
16	Cass,	Mark Johnson,	258	77 20	335 20
17	Catoosa,	A. T. Hackett,	258	102	360
18	Charlton,	P. W. Mattox,	258	92	350
19	Chatham,	A. R. Lawton,	258	74 80	332 80
20	Chattahoochee,	John S. Duncan,	258	64	322
21	Chattooga,	F. A. Kirby,	258	100	358
22	Cherokee,	T. J. Hightower,	258	76	334
23	Clarke,	Jno. Billups, } Pres. pro. tem. }	311	40	351
24	Clay,	S. P. Burnett,	258	72	330
25	Clayton,	J. F. Johnson,	258	48	306
26	Clinch,	D. J. Sirmans,	258	100	358
27	Cobb,	John O. Gartrell,	258	64	322
28	Coffee,	Mark Lott,	258	70	328
29	Colquitt,	J. Tilman,	258	76	334
30	Columbia,	M. C. Fulton,	258	30	288
31	Coweta,	G. O. Wynn,	258	72	330
32	Crawford,	C. H. Walker,	258	24	282
33	Dade,	K. H. Davis,	258	115 20	373 20
34	Dawson,	J L Summerour,	258	96	354
35	Decatur,	Wm. Chester,	258	84 80	342 80
36	DeKalb,	S. F. Alexander,	258	56	314
37	Dooly,	Wm. F. Brown,	258	48	306
38	Dougherty,	A. E. Harris,	258	60	318
39	Early,	B. H. Robinson,	258	77	335
40	Echols,	James Carter,	258	110	368

Pay and Mileage of Senators.—CONTINUED.

No.	COUNTIES.	Senators.	Per Diem.	Mileage.	Amount.
41	Effingham,	T. R. Hines,	258	70	328
42	Elbert,	James M. Carter,	258	48	336
43	Emanuel,	Neill McLeod,	258	36	294
44	Fannin,	John D. Hyde,	258	104	362
45	Fayette,	D. D. Denham,	258	52	310
46	Floyd,	D. S. Printup,	258	92 80	350 80
47	Forsyth,	A. G. Hutchins,	258	72	330
48	Franklin,	Thomas Morris,	258	52	310
49	Fulton,	John Collier,	258	56	314
50	Gilmer,	B. B. Quillian,	258	80	338
51	Glasscock,	J. F. Usry,	258	22	280
52	Glynn,	T. B. King,	258	115 20	373 20
53	Gordon,	James Shellnutt,	258	93 60	351 60
54	Greene,	R. H. Ward,	258	12	270
55	Gwinnett,	M. L. Lenoir,	258	48	306
56	Habersham,	Burrell Ivie,	258	70 40	328 40
57	Hall,	Andrew J. Pool,	258	64 80	322 80
58	Hancock,	T. J. Smith,	258	6 40	264 40
59	Haralson,	A. H. Greene,	258	84	342
60	Harris,	E. C. Hood,	258	60	318
61	Hart,	F. G. Stowers,	258	58 40	316 40
62	Heard,	Benj. Oliver,	258	58	316
63	Henry,	A. J. Cloud,	258	48	306
64	Houston,	E. J. McGehee,	258	28	286
65	Irwin,	George Young,	258	46 08	304 08
66	Jackson,	A De la Perriere,	258	40	298
67	Jasper,	G T Bartlett,	258	16	274
68	Jefferson,	A. E. Tarver,	258	20	278
69	Johnson,	John Snell,	258	38	296
70	Jones,	N. S. Glover,	258	12	270
71	Laurens,	H. M. Moore,	258	37 60	295 60
72	Lee,	John Butts,	258	52	310
73	Liberty,	Z. L. Boggs,	258	95 20	353 20
74	Lincoln,	E. Lockhart,	258	36	294
75	Lowndes,	William Ashley,	258	140	398
76	Lumpkin,	H. W. Riley,	258	73 60	331 60
77	Macon,	Phillip Cook,	258	35 20	293 20
78	McIntosh,	R Spalding,	258	108	366
79	Madison,	R. E. Hitchcock,	258	34	292
80	Marion,	Joel F. Rushin,	258	44	302
81	Merriwether,	J. H. Gaston,	258	49 60	307 60
82	Miller,	B. Roberts,	258	70	328
83	Milton,	F. M. Cowan,	258	72	330
84	Mitchell,	Israel Maples,	258	68 80	326 80

Pay and Mileage of Senators.—CONTINUED.

No.	COUNTIES.	Senators.	Per Diem.	Mileage.	Amount.
85	Monroe,	R. P. Trippe,	258	20	278
86	Montgomery,	John McRae,	258	34	296
87	Morgan,	J. S. Reid,	258	20	278
88	Murray,	R. E. Wilson,	258	100	358
89	Muscogee,	Hines Holt,	258	52	310
90	Newton,	T. F. Jones,	258	28	286
91	Oglethorpe,	D. C. Barrow,	258	27 20	285 20
92	Paulding,	H M Whitworth,	258	72	330
93	Pickens,	E. W. Allred,	258	79	337
94	Pierce,	J. Donaldson,	258	109 20	367 20
95	Pike,	J. L. Head,	258	34	292
96	Polk,	J. M. Ware,	298	84	382
97	Pulaski,	G. W. Jordan,	258	32	290
98	Putnam,	J. A. Turner,	258	8	266
99	Quitman,	T. L. Guerrey, } Pres. Senate, }	430	64	494
100	Rabun,	J. C. Williams,	258	80	338
101	Randolph,	Z. Sawyer,	258	64	322
102	Richmond,	J. Davidson,	258	64	322
103	Schley,	C. D. Crittenden,	240	44	284
104	Scriven,	W. C. Cooper,	258	52	310
105	Spalding,	B. W. Terrell,	258	40	298
106	Stewart,	C. A. Evans,	258	60	318
107	Sumter,	R. J. Hill,	258	42	300
108	Talbot,	L. B. Smith,	258	38	302
109	Taliaferro,	B. R. Reid,	258	20 40	278 40
110	Tattnal,	W. Grice,	258	72	330
111	Taylor,	W. S. Wallace,	258	35 20	293 20
112	Telfair,	W. W. Paine,	288	42	330
113	Terrell,	S. L. Williams,	258	56 40	314 40
114	Thomas,	J. L. Seward,	258	82 4	340 04
115	Towns,	S. Y. Jamieson,	258	93 20	351 20
116	Troup,	B. H. Hill,	258	60	318
117	Twiggs,	E. S. Griffin,	298	12	310
118	Union,	E. S. Barclay,	258	100	358
119	Upson.	E. A. Flewellen,	258	32	290
120	Walker,	J. M. Bond,	258	109 60	367 60
121	Walton,	J. R. White,	258	28	286
122	Ware,	B. Sweatt,	240	66	306
123	Warren,	M. H. Welborn,	258	18	276
124	Washington,	T. F. Wells,	258	6 40	264 40
125	Wayne,	H. A. Cannon,	258	100	358
126	Webster,	J. M. Shepherd,	258	52	310
127	White,	W. B. Shelton,	258	76	334
128	Whitfield,	W. K. Moore,	258	96	354

Pay and Mileage of Senators.—CONTINUED.

No.	COUNTIES.	Senators.	Per Diem.	Mileage.	Amount.
129	Wilcox,	N. McDuffee,	258	48	306
130	Wilkes,	L. M. Hill,	258	32	290
131	Wilkinson,	W M Whitehurst	258	8	266
132	Worth,	W. A. Harris,	258	73 60	361 60

Total Per Diem Pay.....\$34,433 00

“ Mileage..... 7,858 72

“ Pay and Mileage\$42,318 72

Pay of Secretary, Clerks and Officers of Senate.

1	Secr'y of Senate,	F. H. West,		329
2	Assistant Secretary	J. A. Pringle,		551
3	Journ'l'zing Clerk,	T. W. J. Hill,		800
4	Recording Clerk,	F. T. Snead,		651
5	Assistant do	A. W. Persons,		651
6	Ch'f Engr'sg do	A. J. Varner,		301
7	Assistant do	J. F. Hatton,		180
8	do do	J. M. Varner,		180
9	do do	J. Camp,		180
10	do do	R. S. Smith,		180
11	do do	N. A. Smith,		132
12	do do	W. A. Williams,		90
13	do do	A. E. Nash,		42
14	do do	W. P. Pruitt,		90
15	do do	A. M. Williams,		90
16	Ch'f Enr'ling do	C. W. Styles,		259
17	Assistant do	W. H. Dasher,		258
18	do do	R. M. Bisel,		258
19	do do	J. H. Pittman,		180
20	do do	R. H. Fleming,		258
21	do do	T. C. Moore,		222
22	do do	R. L. Storey,		258
23	do do	R. Eppinger,		90
24	do do	W. H. Hulsey,		204
25	do do	J. A. Headen,		90
26	do do	R. P. Simmons,		162
27	Cl'k Judici'y Com.	A. J. Miller,		258
28	Messenger,	Van A. Brewster,		301
29	Door Keeper,	D. S. McCravey,		301
				<hr/> \$7,546

Pay and Mileage of Members of the House of Representatives at the General Assembly of the State of Georgia, in November and December, 1860.

No.	COUNTIES.	Representatives.	Per diem.	Mileage.	Amount.
1	Appling,	M. Graham,	258	120	378
2	Baker,	J. W. Solomons	258	68	326
3	Baldwin,	R. A. McCombs.	288	00	000
4	Banks,	Robert Allen,	258	62	320
5	Berrien,	J. J. Nobles,	258	60	318
6	Bibb,	C. Anderson.	258	12	270
7	"	A. M. Lockett,	234	16	250
8	Brooks,	J. R. Edmondson	258	120	378
9	Bryan,	A. H. Smith,	258	73 20	331 20
10	Bulloch,	John Goodman,	258	60	318
11	Burke,	R. A. Heath,	240	60	300
12	"	J. A. Rozier,	258	39 60	297 60
13	Butts,	J. W. Harkness,	258	36	294
14	Calhoun,	C. R. Knowles,	258	68	326
15	Camden,	A. J. Bessent,	258	140	398
16	Campbell,	R. J. Tuggle,	228	46	274
17	Carroll,	W. F. Johnson,	258	80	338
18	"	R. L. Richards,	258	76	334
19	Cass,	M. A. Harden,	294	81 20	375 20
20	"	T. J. Wofford,	298	76	374
21	Catoosa,	H J Sprayberry,	258	102	360
22	Charlton,	A. N. Hogans,	258	136	394
23	Chatham,	J. Hartridge,	258	74 80	332 80
24	"	John Screven,	258	74 40	332 40
25	Chattahoochee,	James Whittle,	258	64	322
26	Chattooga,	John H. Echols,	258	100	358
27	Cherokee,	W W Flemming,	258	72	330
28	"	W. W. Worley,	258	72	330
29	Clarke,	W. G. Deloney,	288	40	328
30	"	E. P. Lumpkin,	258	40	298
31	Clay,	F. T. Cullens,	258	72	330
32	Clayton,	Elijah Glass,	258	50 80	308 80
33	Cobb,	N. B. Green,	298	64	362
34	"	G. N. Lester,	258	64	322
35	Coffee,	J. R. Smith,	258	60	318
36	Colquitt,	Henry Gay,	258	76	334
37	Columbia,	A. Colvard,	258	32	290
38	"	Jno. R. Wilson,	258	32	290
39	Clinch,	Jno. Williams,	258	100	358
40	Coweta,	J. J. McLendon,	258	76	334
41	"	Elijah Martin,	258	72	330
42	Crawford,	L. W. Hicks,	258	26	284
43	Dade,	R. H. Tatum,	258	118 80	376 80

Pay and Milcage of Representatives.—CONTINUED.

No.	COUNTIES.	Representatives.	Per diem.	Mileage.	Amount.
44	Dawson,	J. Hockenbulla,	25S	78	336
45	Decatur,	R. R. Terrell,	25S	88	346
46	DeKalb,	J. C. Ragsdale,	25S	40	298
47	Dooly,	J. O. Farnell,	25S	46 40	304 40
48	Dougherty,	R. N. Ely,	25S	58	316
49	Early,	S. S. Stafford,	25S	77	335
50	Echols,	J. S. Johnson,	25S	110	368
51	Effingham,	L. Grovenstein,	25S	62 80	330 80
52	Elbert,	L. L. Clarke,	264	60	324
53	Emanuel,	O. McGarr,	25S	40	298
54	Fannin,	James Parks,	25S	104	362
55	Fayette,	H. F. Underwood,	25S	49 20	307 20
56	Floyd,	T. W. Alexander,	25S	88	346
57	"	J. W. Turner,	25S	90	348
58	Forsyth,	A. Bruton,	25S	80	338
59	"	S. B. David,	25S	72	330
60	Franklin,	J. R. Earle,	25S	52	310
61	Fulton,	J. J. Thrasher,	240	52	292
62	Gilmer,	E. Fain,	25S	100	358
63	Glasscock,	A. Kelly,	25S	20	278
64	Glynn,	J. L. Harris,	28S	120	408
65	Gordon,	W. P. Fain,	25S	30	338
66	"	J. Baugh,	25S	90	348
67	Green,	M. W. Lewis,	25S	16	274
68	"	R. L. McWhorter,	25S	24	282
69	Gwinnett,	B. A. Blakey,	25S	36	294
70	"	N. Reeder,	25S	44	302
71	Habersham,	G. W. Keeling,	25S	80	338
72	Hall,	W. P. Smith,	25S	60	318
73	Hancock,	D. W. Lewis, } Spk'r pro tem. }	301	12	313
74	"	W. H. Brantly,	25S	14	272
75	Haralson,	W. W. Sockwell,	25S	76	334
76	Harris,	R. E. Kennon,	25S	64	322
77	"	E. Mullins,	25S	60	318
78	Hart,	J. Holland,	25S	60	318
79	Heard,	J. B. Ware,	25S	75	333
80	Henry,	B. L. Harper,	25S	52	310
81	"	A. Henderson,	25S	50	308
82	Houston,	W. J. Greene,	25S	24	282
83	"	W. R. Brown,	25S	30	288
84	Irwin,	G. W. M. Young,	25S	68	326
85	Jackson,	R. J. Daniel,	25S	40	298
86	"	M. M. Mintz,	25S	40	298
87	Jasper,	J. C. Key,	25S	18	276

Pay and Mileage of Representatives—CONTINUED.

No.	COUNTIES.	Representatives.	Per diem.	Mileage.	Amount.
88	Jefferson,	J. W. Brinson,	258	30	288
89	Johnson,	J. M. Tapley,	258	40	298
90	Jones,	B. F. Finney,	258	5 60	263 60
91	Laurens,	C. L. Holmes,	258	72 80	330 80
92	Lee,	S. P. Cock,	258	56	314
93	Liberty,	B F Harrington,	258	96 80	354 80
94	Lincoln,	J. W. Barksdale,	258	36	294
95	Lowndes,	W. D. Howell,	258	140	398
96	Lumpkin,	J. Mayes,	258	64	322
97	"	M. McDonald,	258	80	338
98	Macon,	A. M. Pitts,	258	38	296
99	McIntosh,	O. C. Hopkins,	258	104 80	362 80
100	Madison,	W. Strickland,	258	36	294
101	Marion,	M. L. Bivins,	258	48	306
202	Merriwether,	W. Ector,	258	56	314
103	"	J. A. Render,	258	52	310
104	Miller,	J. V. Heard,	258	80	338
105	Milton,	H. H. Howell,	258	60	318
106	Mitchell,	A. H. Jones,	258	70	328
107	Monroe,	W. M. Clarke,	258	24	282
108	"	T. B. Settle,	258	36	294
109	Montgomery,	M. Sharpe,	258	38	296
110	Morgan,	I. Fannin,	258	16 80	274 80
111	Murray,	J D W McDonald	258	101	359
112	Muscogee,	R. E. Dixon,	258	56	314
113	"	C. J. Williams,	430	52	482
114	Newton,	R. J. Henderson,	258	24	282
115	"	J. A. Stewart,	298	28	326
116	Oglethorpe,	J. Eberhardt,	258	38	296
117	"	J. T. Lofton,	294	27 20	321 20
118	Paulding,	W. E. McEver,	258	68	326
119	Pickens,	J. E. Price,	258	80	338
120	Pierce,	J. Sweatt,	258	109	367
121	Pike,	J. M. Mitchell,	258	40	298
122	Polk,	W M Hutchings,	258	90	348
123	Pulaski,	R. F. DeLamar,	258	46	304
124	Putnam,	I. H. Scott,	258	12 80	270 80
125	"	W. M. Vaughn,	258	8	266
126	Quitman,	R. G. Morris,	258	70	328
127	Rabun,	L. N. Jones,	258	78	336
128	Randolph,	T. Coleman,	258	60	318
129	"	H. L. Taylor,	234	60	294
130	Richmond,	G. T. Barnes,	294	64	358
141	"	W. Gibson,	258	65	323
132	Schley,	M. A. Perry,	258	50	308

Pay and Mileage of Representatives—CONTINUED.

No.	COUNTIES.	Representatives.	Per diem.	Mileage.	Amount.
133	Scriven,	B. L. Prescott,	258	56	314
134	Spalding,	W. Patrick,	258	40	298
135	Stewart,	M. Hollomon,	258	54	312
136	"	S. B. Walton,	258	64	322
137	Sumter,	G. R. Harper,	258	48	306
138	"	A. R. Brown,	258	44	302
139	Talbot,	T. R. Lumsden,	258	46	304
140	"	J. B. McCrary,	258	40	298
141	Taliaferro,	W. T. Holden,	258	18	276
142	Tatnall,	S. Brewton,	258	72	330
143	Taylor,	J. C. McCants,	258	36	294
144	Telfair,	M. N. McRae,	258	42	300
145	Terrell,	J. B. Vanover,	258	54	312
146	Thomas.	J. H. Whaley,	258	87 60	345 60
147	Towns,	S. J. Smith,	258	96 80	354 80
148	Troup,	N. P. Norwood,	258	78 80	336 80
149	"	R. C. Humber,	258	84	342
150	Twiggs,	H. T. Smith,	258	18	276
151	Union,	J. S. Fain,	258	100	358
152	Upson,	W. G. Horseley,	258	32	290
153	Walker,	C. C. Patton,	258	106	364
154	Walton,	Geo. J. Hurst,	258	23	281
155	"	B. T. Selman,	258	26 80	284 80
156	Ware,	J. B. Cason,	298	66	364
157	Warren,	C. Gibson,	258	18	276
158	"	W. H. Pileher,	258	18	276
159	Washington,	J. I. Irwin,	258	12	270
160	"	T. O. Wicker,	258	12	270
161	Wayne,	W. Knox,	258	116	374
162	Webster,	L. B. Causey,	258	52	310
163	White,	J. West,	258	72	330
164	Whitfield,	C. E. Broyles,	258	98 60	356 60
165	Wilcox,	M. G. Fortner,	258	50	308
166	Wilkes,	G. Andrews,	240	26	266
167	"	G. W. Sims,	66	39	105
168	Wilkinson,	T. R. Conley,	258	8	266
169	Worth,	D. Henderson,	258	67 20	325 20

Total Per Diem Pay.....\$43,857 00

" Mileage..... 9,942 80

" Pay and Mileage.....\$53,799 80

Pay of Officers of the House of Representatives of 1860.

1	Clerk of the H. of R.,	George Hillyer,	329
2	Assistant Clerk,	Charles G. Campbell,	551
3	Journalizing Clerk,	J. Troup Taylor,	800
4	Recording “	L. N. Trammell,	931
5	Ass't. Recording Clerk,	A. J. McCarthy,	931
6	Chief Enrolling “	R. P. Lester,	231
7	Assistant “	W. H. Hunt,	258
8	“ “	J. N. Lindsay,	258
9	“ “	A. W. Reese,	258
10	“ “	W. W. Charlton,	258
11	“ “	H. T. Moseley,	204
12	“ “	Thompson Allan,	174
13	“ “	J. J. Newton,	156
14	“ “	O. P. Fannin,	126
15	“ “	Tomlinson Fort,	126
16	Chief Enrolling Clerk,	John W. Arnold,	301
17	Assistant “	E. J. Starr,	258
18	“ “	W. J. Butt,	126
19	“ “	J. H. McWhorter,	126
20	“ “	Benjamin Cook,	120
21	“ “	J. E. Redwine,	102
22	“ “	T. A. Daniel,	78
23	“ “	W. W. Bosworth,	84
24	“ “	A. A. Coffee,	72
25	“ “	H. J. G. Williams,	60
26	“ “	L. Carrington,	48
27	“ “	A. J. Bannon,	42
28	“ “	T. A. Walker,	42
29	“ “	Thos. Battle,	18
30	“ “	T. W. Hooper,	18
31	“ “	E. T. Bostrom,	18
32	“ “	C. J. Wellborn,	18
33	“ “	W. B. Terhune,	18
34	“ “	B. B. Hall,	6
35	“ “	H. W. Montgomery,	6
36	“ “	R. M. Campbell,	6
37	Clerk to Judiciary Com.	James J. Goodmen,	258
38	Doorkeeper,	William Adkins,	301
39	Messenger,	Jesse Oslin,	301
			<hr/>
			\$8,018

Extra Allowance to Members of Committee to examine Code.

From Senate, Hines Holt.....	\$300 00	
do William W. Paine.....	300 00	
do Dan'l. S. Printup.....	300 00	
do John R. Sturgis.....	45 00	
	<hr/>	\$945 00
From House of Representatives:		
C. E. Broyles.....	300 00	
Wm. G. Deloney.....	300 00	
Isham S. Fannin.....	300 00	
George N. Lester.....	300 00	
Miles W. Lewis.....	300 00	
Chas. J. Williams.....	300 00	
	<hr/>	\$1,800
		<hr/>
		\$2,745 00

Abstract of Appropriations, Warrants Approved and Balances undrawn, October 20th, 1861.

CIVIL ESTABLISHMENT FOR 1860.

Approved.	No.	Date of.	In whose favor drawn.	For what object drawn.	Amount.	Total.
1860.						
Nov.	1	Nov. 1	Joseph E. Brown.	Balance undrawn October 20th, 1860.		\$18,276 38
do	1	687	H. H. Waters,	For his 4th quarter's sal'y as Governor,	\$1000 00	
do	1	688	H. J. G. Williams,	Sec'y Ex. Depart.	312 50	
do	1	689	T. M. Bradford,	do do	312 50	
do	1	696	Iverson L. Harris,	State House Guard,	300 00	
do	2	705	N. L. Hutchens,	Judge Sup'r Courts,	625 00	
do	2	706	E. H. Worrell,	do do	625 00	
do	2	709	D. A. Walker,	do do	625 00	
do	3	713	H. G. Lamar,	do do	625 00	
do	3	727	W. E. Smith,	do do	625 00	
do	3	691	John Jones,	Solicitor General,	56 25	
do	3	725	A. D. Hammond,	State Treasurer,	400 00	
do	3	729	Thad Oliver,	Solicitor General,	56 25	
do	3	728	T. L. Cooper,	do do	56 25	
do	3	711	O. A. Bull,	do do	56 25	
do	3	717	D. F. Hammond,	Judge Superior Courts,	625 00	
do	3	694	A. J. Boggess,	do do	625 00	
do	3	720	John C. Birch,	Surveyor General,	400 00	
do	3	712	A. A. Allen,	Solicitor General,	56 25	
				Judge Superior Court,	625 00	

do	5 702	do	1	W. B. Fleming,	do	do	do	625 00
do	5 707	do	1	A. H. Hansell,	do	do	do	625 00
do	5 690	do	1	J. B. Campbell,	do	do	Secretary Ex. Dept.	312 50
do	5 693	do	1	P. Thweatt,	do	do	Comptroller General,	400 00
do	6 703	do	1	W. W. Holt,	do	do	Judge Superior Courts,	625 00
do	6 692	do	1	E. P. Watkins,	do	do	Secretary of State,	400 00
do	7 695	do	1	A. T. Putnam,	do	do	Messenger Ex. Dept.	150 00
do	13 701	do	1	G. N. Lester,	do	do	Repo'r Supreme Courts,	214 68
do	14 735	do	1	F. D. Bailey,	do	do	Solicitor General,	56 25
do	15 585	Aug 1	1	S. P. Thurmond,	3d	do	do	56 25
do	15 722	Nov 1	1	S. P. Thurmond,	4th	do	do	56 25
do	16 714	do	1	G. D. Rice,	do	do	Judge Superior Courts,	625 00
do	16 723	do	1	W. A. Lofton,	do	do	Solicitor General,	56 25
do	18 697	do	1	J. H. Lumpkin,	do	do	Judge Supreme Court,	875 00
do	18 706	do	1	W. C. Perkins,	do	do	Judge Superior Court,	625 00
do	18 699	do	1	R. F. Lyon,	do	do	Judge Supreme Court,	875 00
do	18 698	do	1	C. J. Jenkins,	do	do	do	760 87
do	18 715	do	1	W. M. Sessions,	do	do	Judge Superior Court,	625 00
do	20 595	Aug 1	1	W. H. Dasher,	3d	do	Solicitor General,	56 25
do	20 732	Nov 1	1	W. H. Dasher,	4th	do	do	56 25
do	26 724	do	1	S. B. Spencer,	do	do	do	56 25
do	27 726	do	1	J. A. W. Johnson,	do	do	do	56 25
do	30 721	do	1	A. M. Rogers,	do	do	Attorney do	56 25
do	5 704	do	1	T. W. Thomas,	do	do	Judge Superior Courts,	625 00
do	10 572	Aug. 1	1	E. G. Cabiness,	3d	do	do	450 00

CIVIL ESTABLISHMENT, 1860.—Continued.

Nov.	10	708	Nov. 1	E. G. Cabiness,	For his 4th quarter's salary as Judge Superior Court,	450 00
do	17	731	do 1	Wm. Phillips,	Solicitor General,	56 25
1861			1860			
Jan.	15	481	May 1	M. Kendrick,	do do	25 87
do	15	597	Aug. 1	M. Kendrick,	do do	56 25
do	15	736	Nov. 1	M. Kendrick,	do do	56 25
do	24	718	do 1	C. C. Wilson,	do do	26 30
do	24	719	do 1	Fred. Tupper,	do do	29 95
April	9	700	do 1	B. Y. Martin,	For his salary as Reporter of Supreme Court, to Aug. 13th, 1860,	35 32

1860

do 9 343 Feb. 11 W. R. McLaws,

For his salary as Attorney General to 10th November, 1859,

5 71—18,123 72

Balance undrawn Oct. 20, 1861,

142 56

CIVIL ESTABLISHMENT, 1861.

1861

Feb'y. 1 357 Feb'y. 1 S. B. Spencer,
do 1 330 do 1 T. M. Bradford,
do 1 339 do 1 Iverson L. Harris,
do 1 350 do 1 D. F. Hammond,
do 1 353 do 1 A. M. Rogers,
do 1 327 do 1 P. Thweatt,
do 1 322 do 1 H. H. Waters,

Amount appropriated,

For his 1st quarter's salary as Solicitor General, 56 25
do do for State House Gu'd, 300 00
do do Judge Superior Courts, 625 00
do do do do 625 00
do do Attorney General, 56 25
do do Comptroller General, 400 00
do do Secretary Ex. Dep't., 312 50

74,050 00

do	1	235	do	1	A. A. Allen,	do	do	Judge Superior Courts,	625	00
do	1	343	do	1	D. A. Walker,	do	do	do	625	00
do	1	346	do	1	H. G. Lamar,	do	do	do	625	00
do	1	342	do	1	E. H. Worrell,	do	do	do	625	00
do	2	338	do	1	N. L. Hutchins,	do	do	do	625	00
do	2	348	do	1	W. M. Sessions,	do	do	do	625	00
do	2	364	do	1	Wm. Phillips,	do	do	Solicitor General,	56	25
do	2	360	do	1	W. E. Smith,	do	do	do	56	25
do	2	359	do	1	J. A. W. Johnson,	do	do	do	56	25
do	2	366	do	1	F. D. Bailey,	do	do	do	56	25
do	2	352	do	1	John C. Birch,	do	do	do	56	25
do	2	340	do	1	A. H. Hansell,	do	do	Judge Superior Courts,	625	00
do	2	347	do	1	George D. Rice,	do	do	do	625	00
do	2	341	do	1	E. G. Cabiness,	do	do	do	450	00
do	2	323	do	1	H. J. G. Williams,	do	do	Sec. Ex. Dep't.,	312	50
do	2	336	do	1	W. M. Holt,	do	do	Judge Superior Courts,	625	00
do	4	331	do	1	J. H. Lumpkin,	do	do	Judge Supreme Court,	875	00
do	4	333	do	1	R. F. Lyons,	do	do	do	875	00
do	4	361	do	1	T. L. Cooper,	do	do	Solicitor General,	56	25
do	4	356	do	1	W. A. Lofton,	do	do	do	56	25
do	4	349	do	1	W. C. Perkins,	do	do	Judge Superior Courts,	625	00
do	6	329	do	1	A. T. Putnam,	do	do	Messenger Ex. Dep't.,	150	00
do	6	344	do	1	A. O. Bull,	do	do	Judge Superior Courts,	625	00
do	18	324	do	1	J. B. Campbell,	do	do	Secretary Ex. Dep't.,	312	50
do	18	403	do	1	H. C. Wayne,	do	do	Adjutant General,	354	83

CIVIL ESTABLISHMENT, 1861.—Continued.

Feb. 18	325	Feb.	1	John Jones,	For his 1st quarter's salary as State Treasurer,	400	00
do	25	328	do	1 A. J. Boggess,	do	400	00
do	25	332	do	1 C. J. Jenkins,	do	875	00
do	26	335	do	1 W. B. Fleming,	do	625	00
1861							
Feb'y	26	355	Feb'y	1 S. P. Thurmond,	For his 1st quarter's salary as Solicitor General,	\$	56 25
do	26	367	do	1 M. Kendrick,	do	do	56 25
do	28	321	do	1 J. E. Brown,	do	Governor,	1000 00
March	25	357	do	1 T. W. Thomas,	do	Judge Sup'r Court,	625 00
April	11	334	do	1 G. N. Lester,	do	Reporter Supe. do	250 00
do	15	354	do	1 J. Peabody,	do	Solicitor General,	48 91
May	1	591	May	1 W. A. Lofton,	do	do	56 25
do	1	566	do	1 T. M. Bradford,	do	State House Guard,	300 00
do	1	575	do	1 I. L. Harris,	do	Judge Sup'r. Courts,	625 00
do	4	571	do	1 W. B. Fleming,	do	do	625 00
do	4	571	do	1 A. H. Hansell,	do	do	625 00
do	6	585	do	1 W. C. Perkins,	do	do	625 00
do	13	598	do	1 J. Peabody,	do	Solicitor General,	56 25
do	14	581	do	1 A. A. Allen,	do	Judge Superior Court,	625 00
do	15	567	do	1 J. H. Lumpkin,	do	Judge Supreme do	875 00
do	15	568	do	1 C. J. Jenkins,	do	do	875 00
do	15	614	do	1 E. C. Cabiness,	From 1st to 8th Feb. as Judge Superior Court,	56	17
do	15	578	do	1 E. H. Worrell,	For his 2d quarter's salary as Judge Superior Courts,	625	00
do	15	583	do	1 G. D. Rice,	do	do	625 00

do	15	579	do	1	D. A. Walker,	do	do	do	625	00
do	15	597	do	1	W. J. Hammond,	As Solicitor General from 26th March to 1st May,	do	do	22	12
do	15	596	do	1	T. L. Cooper,	do	do	1st Feb. to 26th March,	34	12
do	15	557	do	1	H. H. Waters,	For his 2d quarter's salary as Secretary Ex. Dept.	do	do	312	50
do	15	602	do	1	F. D. Bailey,	do	do	Solicitor General,	56	25
do	15	586	do	1	D. F. Hammond,	do	do	Judge Superior Courts,	625	00
do	15	326	Feb.	1	E. P. Watkins,	1st	do	Sec'y of State,	400	00
do	15	561	May	1	E. P. Watkins,	2d	do	do	400	00
do	15	363	Feb.	1	T. W. Montfort,	1st	do	Solicitor General,	56	25
do	15	599	May	1	T. W. Montfort,	2d	do	do	56	25
do	15	594	do	1	J. N. W. Johnson,	do	do	do	56	25
do	15	574	do	1	N. L. Hutchins,	do	do	Judge Superior Courts,	625	00
do	15	559	do	1	J. B. Campbell,	do	do	Secretary Ex. Dept.	312	50
do	15	565	do	1	A. T. Putnam,	do	do	Messenger do	150	00
do	16	562	do	1	P. Thweatt,	do	do	Comptroller General,	400	00
do	16	584	do	1	W. M. Sessions,	do	do	Judge Superior Courts,	625	00
do	16	603	do	1	M. Kendrick,	do	do	Solicitor General,	56	25
do	16	563	do	1	A. J. Boggess,	do	do	Surveyor General,	400	00
do	16	558	do	1	H. J. G. Williams,	do	do	Sec'y of Ex. Dept.	312	50
do	16	592	do	1	S. B. Spencer,	do	do	Solicitor General,	56	25
do	30	569	do	1	R. F. Lyon,	do	do	Judge Supreme Court,	875	00
do	30	573	do	1	T. W. Thomas,	do	do	Judge Superior Courts	625	00
do	30	582	do	1	H. G. Lamar,	do	do	do	625	00
do	30	572	do	1	W. W. Holt,	do	do	do	625	00
do	30	500	do	1	John Jones,	do	do	State Treasurer,	400	00

CIVIL ESTABLISHMENT, 1861.—Continued.

				For his 2d	quarter's salary as		
May	30	588	May 1	do	Solicitor General,	56	25
do	30	593	do 1	do	do	56	25
do	30	590	do 1	do	do	56	25
June	8	570	do 1	do	Repo'e of Sup'e Court,	250	00
do	19	556	June 19	do	Governor,	1000	00
Aug	1	763	Aug 1	do	State House Guard,	300	00
do	1	768	do 1	do	Judge Superior Courts,	625	00
do	1	777	do 1	do	do	625	00
do	1	779	do 1	do	do	625	00
do	2	778	do 1	do	do	625	00
do	3	771	do 1	do	do	625	00
do	3	781	do 1	do	do	625	00
do	3	782	do 1	do	do	625	00
do	3	798	do 1	do	do	625	00
do	3	766	do 1	do	Solicitor General,	56	25
do	3	789	do 1	do	Judge Supreme Court,	875	00
do	3	788	do 1	do	Solicitor General,	56	25
do	5	772	do 1	do	do	56	25
do	5	776	do 1	do	Judge Superior Courts,	625	00
do	5	790	do 1	do	do	625	00
do	5	762	do 1	do	Solicitor General,	56	25
do	5	365	Feb. 1	do	Messenger Ex. Dept.	150	00
do	5	601	May 1	1st	Solicitor General,	56	25
do	5	797	Aug 1	2d	do	56	25
do				3d	do	56	25

do	5	757	do	1	John Jones,	do	do	State Treasurer,	400	00
do	8	758	do	1	E. P. Watkins,	do	do	Secretary of State,	400	00
do	8	760	do	1	A. J. Boggess,	do	do	Surveyor General,	400	00
do	12	793	do	1	N. J. Hammond,	do	do	Solicitor General,	56	25
do	12	795	do	1	T. W. Montfort,	do	do	do	56	25
do	12	564	May	1	H. C. Wayne,	2d	do	Adj't and Insp'r Gen.	750	00
do	12	761	Aug	1	H. C. Wayne,	3d	do	do	750	00
do	14	775	do	1	E. H. Worrell,	do	do	Judge Superior Courts,	625	00
do	14	783	do	1	D. F. Hammond,	do	do	do	625	00
do	14	551	Feb	1	F. Tupper,	1st	do	Solicitor General,	56	25
do	14	587	May	1	F. Tupper,	2d	do	do	56	25
do	14	784	Aug	1	F. Tupper,	3d	do	do	56	25
do	14	764	do	1	J. H. Lumpkin,	do	do	Judge Supreme Court,	875	00
do	14	789	do	1	S. B. Spencer,	do	do	Solicitor General,	56	25
do	14	756	do	1	J. B. Campbell,	do	do	Secretary Ex. Dept.	312	50
do	14	759	do	1	P. Thweatt,	do	do	Comptroller General,	400	00
do	14	769	do	1	W. W. Holt,	do	do	Judge Superior Court,	625	00
do	21	791	do	1	J. A. W. Johnson,	do	do	Solicitor General,	56	25
do	22	755	do	1	H. J. G. Williams,	do	do	Secretary Ex. Dept.	312	50
do	26	792	do	1	W. E. Smith,	do	do	Solicitor General,	56	25
do	29	767	do	1	G. N. Lester,	do	do	Repo'r of Sup'e Court,	250	00
Sept	2	580	May	1	O. A. Bull,	2d	do	Judge Superior Courts,	625	00
do	2	777	Aug	1	O. A. Bull,	3d	do	do	625	00
do	2	780	do	1	C. D. Rice,	do	do	do	625	00
do	2	794	do	1	J. Peabody,	do	do	Solicitor General,	56	25

CIVIL ESTABLISHMENT, 1861.—Continued.

Sept.	6	753	Aug.	1	J. E. Brown,	For his 3rd quarter's salary as Governor,	1000	00
do	28	750	do	1	H. H. Waters,	do	312	50
do	30	787	do	1	S. P. Thurmond,	do	56	25
Oct	3	765	Aug	1	C. J. Jenkins,	3d	875	00
do	15	875	Feb	1	A. D. Hammond,	1st	56	25
do	18	577	May	1	J. J. Floyd,	Salary as Judge Flint Circuit from 8th Feb. 1861.	568	83
do	18	774	Aug	1	J. J. Floyd,	For his 3d quarter's salary as Judge Flint Circuit,	625	00
								<u>\$53,997 48</u>
								<u>\$20,012 52</u>
								Balance undrawn, Oct. 20, 1861,

CONTINGENT FUND, 1860.

1860						Balance undrawn, October 20th, 1860,	\$11,269	68
Oct.	24	680	Oct.	24	David Ross,	For paper furnished the Codifiers of the Laws,	\$	24 00
do	24	681	do	24	W. R. Bivins, Agent,	do Freight from New York on Stat'ners for State,	39	81
Nov.	6	6	Nov.	6	James Morau,	do 30 cords of wood furnished the State per contract,	90	00
do	7	7	do	6	John Kirkpatrick,	do 30 cords of wood furnished the State per contract,	89	40
do	7	9	do	7	A. T. Putnam,	do 22 ½ cords of lightwood furnished the State per contract,	101	25

do	13	11	do	13	David Ross,	do	Making two Journals for the State Legislature, 11 quires each,	44 00
do	13	13	do	13	David Lewis,	do	Reward for W. Galloway, of Twiggs county, under Proclamation of April, 1858,	100 00
do	16	17	do	16	James A. Green, P. K.	do	Work in completing buildings within walls of Penitentiary,	1000 00
do	19	21	do	19	Ames & Barnes,	do	Amount due for Stat'ery furnished the State,	48 75
do	20	20	do	19	Wm. Gresham, B. K.,	do	Part of amount due Penitentiary for work done on Capitol Square, and completing buildings inside Penitentiary walls,	2,000 00
do	21	23	do	21	E. S. Candler, P. M.,	do	Postage for quarter ending 30th Sept., 1860,	207 02
do	21	158	do	21	W. R. Bivins, Agent,	do	Freight on iron safe for Secretary of State's Office,	9 04
do	22	159	do	22	Maj. F. M. Capers,	do	Assisting in organizing the Commissaries De- partment of Georgia Military Institute,	500 00
do	23	160	do	23	Loksdn & Bell,	do	Iron Safe for Secretary of State's Office,	220 00
do	29	167	do	29	Wm. M. Varnum,	do	His travelling expenses as agent of State for prosecution of claims, vs. the United States' Government,	100 00
do	29	168	do	29	E. Waitzfelder & Co.,	do	Articles furnished Executive Mansion and State House in 1860,	157 13
do	30	179	do	30	Wm. Gresham, B. K.,	do	Part due for work on Capitol Square, and build- ings inside of Penitentiary,	1,000 00
do	30	172	do	30	Compton & Calloway,	do	One keg of Powder furnished Cadets of Geor- gia Military Institute, while in Milledgeville,	6 00

CONTINGENT FUND, 1860—Continued.

Dec.	5	177	Dec.	5	Thos. B. Cook,	For Superintending work done on State House Square,	100 00
do	5	179	do	5	Hugh Buchanan, Pres.,	do Per diem, mileage, &c., of Electoral College,	1,514 80
do	5	180	do	5	Jacob Haas, Agent,	do Express freight upon box of Books from Philadelphia,	8 00
do	7	682	do	7	J. H. Steele, Sc. El. Col.,	do Mileage, &c., as per certificate of Electoral College,	93 50
do	8	184	do	8	David Ross,	do Binding a Land Book for Secretary of State's Office,	8 00
do	12	187	do	12	Joseph Staley,	do Articles furnished the State House as per bill,	12 00
do	13	192	do	13	Cts Love, Nelson, Davis,	do defraying their expenses to the Georgia Military Institute, being detained by the wounding of Cadets Love and Osborne,	25 00
do	17	194	do	17	P. M. Compton,	do Insurance on State House in several Insurance Companies, to 12th December, 1861,	605 00
do	20	216	do	20	D. K. Love,	do Defray expenses to Georgia Military Institute, being detained by wound in firing cannon,	15 00
do	21	218	do	21	W. G. Lanterman,	do Crape, &c., furnished House of Representatives on account of death of Hon. I. T. Irvin, Speaker,	39 38
do	22	227	do	22	J. B. Campbell,	do Payment of small accounts against the Executive Department,	100 00

do	24	230	do	24	H. H. Waters,	do 264 copies of his Pamphlet Laws of 1860, sent to Clerk Superior Court and Ordinary of each county,	198 00
do	28	238	do	28	J. Haas, agent,	do Freight on bonds, bond plate, &c., &c., from New York, by Express,	8 25
1861	Jan.	2	246	1861	Jan. 2	Hawkins & Myrick,	46 00
do	2	236	Dec.	28	John M. Cooper,	do Drayage on Arms, Books, &c., from Depot to State House,	48 61
do	4	249	Jan.	4	W. H. Hunt,	do Visiting and examining the the Arsenal at Chat-tahoochee,	300 00
do	5	255	do	5	J. B. Campbell,	do Balance due Ben, (a servant,) for support in 1860, and for Christmas Hollidays,	50 00
do	7	244	do	7	E. S. Candler, P. M.,	do Postage for quarter ending 31st Dec., 1860,	241 82
do	8	260	do	8	W. R. Partrick,	do Telegraphic Dispatches sent to and from Mil-edgeville by order of Executive,	86 87
do	10	262	do	10	Grieve & Clark,	do Merchandize furnished the State in 1860,	25 70
do	14	277	do	14	J W A Sanford, T B King,	do \$50 each for expenses to Alabama and Florida on Military business,	100 00

CONTINGENT FUND, 1860—Continued.

Jan 14 273	Jan 14	John D. Stell,	For Balance due him for services rendered the State as Commissioner to the State of Tennessee, appointed by Gov. Johnson, under Resolutions of the General Assembly of 1854, in reference to suits in the former State against the Western & Atlantic Rail Road,	300 00
do 15 270	do 15	D. M. Edwards,	do Lamp Oil, Candles, &c., furnished the State in 1860,	47 91
do 15 276	do 15	Miller & Weidenman,	do Merchandize furnished the State in 1860,	18 00
do 15 278	do 15	W. Stoneback, Manager,	do Telegraphic dispatches sent by Gov. Brown, while in Savannah; on military business,	46 87
do 16 281	do 16	T. Butler King,	do Balance due him for travelling expenses and for compensation as Agent to Florida, on military business,	100 00
do 17 280	do 16	B. P. Stubbs, Clerk,	do Costs due Baldwin Superior Court in two escape cases from Penitentiary,	22 00
do 23 288	do 23	Wm. S. McComb,	do Drayage of Arms, &c., from Depot to Arsenal, to Jan. 1, 1861,	87 50
do 23 289	do 23	Thos. B. Cook,	do Part for superintending work on the State House Square,	100 00
do 24 290	do	C. G. Talbird,	do His 4th quarter's salary as Inspector of Penitentiary,	125 00
do 28 304	do 28	J. J. Martin, Ex. order,	do Forty extra copies of Georgia Reports,	200 00

do 30 312	do 30 N. Barnett, C. G. Tal-	do Services in taking an inventory of materials, &c., in Georgia Penitentiary, when turned over to James A. Green, P. K.,	195 00
do 30 313	do 30 L. H. Briscoe,	do Examining and reporting on Senate Journals for 1860,	25 00
do 30 315	do 30 A. T. Putnam,	do Ten cords of lightwood furnished the State,	45 00
do 31 205	do 31 J. B. Campbell,	do Pay of contingent expenses of the Executive Department,	200 00
Feb 5 382	Feb 5 Mrs. Susan Park,	do Hire of Ben, a servant, for the use of the State,	110 00
do 5 284	do 5 Herty & Hall,	do Merchandize furnished the State as per bill filed,	42 45
do 8 389	do 8 W. R. Partrick, Operator,	do Dispatches forwarded by Telegraph, by Executive order,	184 80
do 9 393	do 9 R. L. Hunter,	do Exchange on draft of DuPont de Nemours & Co., for \$5,151. at 1 per cent,	51 51
			11,238 37

Balance undrawn Oct. 20, 1861,

\$ 35 31

CONTINGENT FUND FOR 1861.

1861	1861	Amount appropriated,	18,000 00
Feb 11 396	Feb 11 A. J. Lawson,	For expenses attending meeting of Board of Directors of the Atlantic & Gulf Rail Road, at Milledgeville in 1860 and 1861,	80 00

CONTINGENT FUND 1861—Continued.

Feb 15 398	Feb 15	Col. H. R. Jackson,	For \$50 for expenses as Aid-de-Camp of Commander-in-Chief while taking Arsenal at Augusta, and \$50 for professional services relative to slaver Bonita,	100 00
do 18 404	do 18	Thos. B. Cook,	do Balance due him for superintending work on Capitol Square,	150 00
do 19 410	do 19	J. Haas, Agent,	do Express freight due, as per bill filed,	10 25
do 27 421	do 27	Baldwin Co. Inf. Court,	do Costs due on 21 escape cases from Georgia Penitentiary,	237 30
do 28 426	do 28	David Ross,	do Paper furnished for the use of the Convention in 1861,	7 00
do 28 427	do 28	James M. Moran,	do Ten cords of wood furnished the State at \$3 per cord,	30 00
Mc'h 9 459	Mc'h 9	Green Meddlin,	do Thirty-seven cords of wood furnished the State at \$3 per cord,	81 00
do 9 456	do 7	W. R. Partrick, Operator,	do Telegraphic dispatches received at and sent from Executive Department and Adjutant General's offices to date,	300 00
do 20 473	do 20	Compton & Calloway,	do Merchandize furnished the State in 1860,	7 35
do 20 476	do 20	H. H. Waters,	do Expenses in Savannah while on business of the State,	19 83
do 30 490	do 30	L. H. McIntosh,	do Bringing home the remains of Commodore McIntosh, under recommendation of Conven'n.,	300 00

April 1 491	April 1	E. S. Candler, P. M.,	do Postage for quarter ending 31st March, 1861,	396 93
do 2 498	do 2	Usher & DeLeon,	do 12 copies of printed Census Table at 75 cents each,	9 00
do 2 499	do 2	W. R. Partrick,	do Telegraphic Dispatches to and from Milledgeville for Executive Department and Adjutant General's Offices to date,	177 50
do 10 513	do 10	J. B. Campbell,	do Payment of contingent expenses of Executive Department,	100 00
do 10 511	do 10	H. J. G. Williams,	do Four copying books purchased by him for the State,	13 25
do 11 516	do 11	H. R. Jackson,	do Examining titles to steamer Huntress and for making bill of sale for same,	50 00
do 12 525	do 12	J. A. Green, P. K.,	do Part of amount due Georgia Penitentiary for work done on Capitol Square,	2,000 00
do 12 528	do 12	David Ross,	do One Letter Book for Executive Department,	23 00
do 15 531	do 15	C. G. Talbird,	do His 1st quarter's salary as Inspector of the Georgia Penitentiary,	125 00
do 18 539	do 18	M. J. Wellborn,	do Attending examination of Classes at Georgia University, in 1859,	50 00
May 23 631	May 23	P. Thweatt,	do Extra services on Tax Books in 1861,	50 00
do 23 637	do 23	David Ross,	do Printing and binding books for Secretary of State, and receipt book for Executive Department,	32 50

CONTINGENT FUND 1861.—CONTINUED.

May 30	607	May 30	W. R. Partrick,	do	Telegraphic dispatches from Executive and Adjutant General's offices to May 1,	384 07
So	30 641	do 27	W. R. Partrick,	do	Telegraphic dispatches from Executive and Adjutant General's offices to May 27,	162 08
June 1	643	June 1	E. S. Candler, P. M.,	do	Postage for quarter ending 31st May, 1861,	304 62
do	3 647	do 3	H. C. Robinson, Manager,	do	Telegraphic dispatches to and from Atlanta, by Governor, on official business,	14 40
do	6 659	do 6	John H. Steele,	do	8 days service as Clerk to Governor at Atlanta, \$5 per day,	40 00
do	10 666	do 10	J B Campbell, Sc. Ex Dpt	do	Paying contingent expenses [of Executive Department,	100 00
do	18 672	do 18	H. H. Waters,	do	Expenses incurred in going and returning from Atlanta on official business,	25 80
do	20 678	do 20	Beck & Boughton,	do	Merchandise, &c., furnished State, as per account,	12 60
do	27 691	do 27	E. Waitzfelder & Co.,	do	Articles furnished State House and Executive Mansion, as per account,	105 88
1861		1861				
July	1 698	July 1	E. S. Candler, P. M.	do	For postage to 1st July, 1861,	146 43
do	1 702	do 1	H. H. Waters,	do	Expenses incurred in public service of Executive Department at Atlanta,	41 45
			Sec'y. Ex. Dept. }			

do	2	704	do	2	Wm. R. Partrick,	do	Telegraphic dispatches to and from Executive Department and Adjutant General's Office, to June 29,	SS 98
do	3	707	do	3	John M. Cooper,	do	Envelopes furnished Executive Department,	12 00
do	5	710	do	5	C. G. Talbird,	do	His 2nd quarter's salary as Inspector of Penitentiary,	125 00
do	6	711	do	6	H. C. Robinson,	do	Telegraphic dispatches to and from Atlanta, by Gov. Brown,	28 54
do	16	727	do	16	H. H. Waters,	do	Amount paid by him at Atlanta for postage &c.,	23 75
do	20	731	do	20	M. M. Hall,	do	Pay of six extra Policemen appointed by Mayor of Milledgeville, by authority of the Gov.,	31 08
Aug.	3	803	Aug.	3	H. H. Waters,	do	To pay Contingent expenses of Executive Department,	50 00
do	8	811	do	8	S. Telegraph Co.	do	For Telegraphic dispatches to and from Gov. Brown at Atlanta,	SS 50
do	26	824	do	26	H. H. Waters,	do	Payment of Contingent expenses of Ex. Dep. at Atlanta,	50 00
do	28	836	do	28	B. P. Stubbs, Clerk,	do	Costs due Baldwin Superior Court in trial of 12 escape cases from Penitentiary,	135 60
do	29	837	do	29	P. M. Compton,	do	Ins. on Ex. Mansion and out buildings to 2nd Aug. 1862 in Southern Mutual Ins. Co.	94 79
Sept.	9	856	Sept.	9	H. C. Robinson,	do	Telegraphic dispatches to and from Governor Brown, at Atlanta, to Aug. 30, 1861,	63 03
do	28	884	do	28	H. H. Waters,	do	Pay of Contingent expenses of Ex. Dept. at Atlanta,	60 00

CONTINGENT FUND 1861.—Continued.

Sept 30	885	Sept 30	John H. Steele,	do	Clerical services in Ex. Dept. from 29th Aug. to 27th Sept. 30 days, at \$5 per day,	150 00
Oct. 1	886	Oct. 1	E. S. Candler,	do	Postage for quarter ending 31st Sept. 1861,	437 60
do 2	890	do 2	W. B. Griffith,	do	Telegraphic dispatches to Gov. Brown and Gen. Wayne,	5 90
do 2	894	do 2	Levi S. Hart,	}	do Drayage and postage &c., at Arsenal at Savannah,	6 37
do 4	896	do 4	Mil. Storekeeper,		do Telegraphic dispatches by Governor to and from Atlanta, Oct. 1st, 1861,	76 52
do 4	898	do 4	H. C. Robinson,	}	do Stationery and Letter Book furnished Executive Dept.,	85 00
do 4	898	do 4	Manager,		do His 3d quarter's salary as Inspector of Georgia Penitentiary,	125 00
do 8	903	do 8	J. M. Boardman,	do	Clerical services in Ex. Dept. at Atlanta, from 28th Sept. to 15th Oct. inclusive,	90 00
do 17	910	do 17	C. G. Talbird,	do	Services as Aid de Camp to Oct. 15, 1861,	170 20
do 17	910	do 17	John H. Steele,	do	For Stationery, &c., furnished the Ex. Dept.,	189 41
do do	911	do do	W. H. Hunt, A. de C.	do	do Pay of two guards at Magazine for 3 months, from 18th July, 1861,	100 00
do do	912	do do	John M. Cooper & Co.	do	do 25 days service as Brigade Inspector, in drilling and making returns of 1st Brigade, 12th Division, G. M.,	120 00
do 18	916	do 18	T. M. Bradford,	do		
do do	915	do do	W. W. Wright,	do		

EDUCATIONAL FUND OF 1860.—Continued.			
Nov. 21	51	Nov. 21	Ordinary of Cobb County For am't Edcational Fund due said Co. in 1860
do do	52	do do	Coffee do do \$3,303 00
do do	55	do do	Coweta do do 622 00
do do	59	do do	Decatur do do 1,837 00
do do	60	do do	DeKalb do do 2,059 00
do do	62	do do	Dougherty do do 1,626 00
do do	66	do do	Elbert do do 391 00
do do	70	do do	Floyd do do 1,213 00
do do	73	do do	Fulton do do 2,366 00
do do	76	do do	Glynn do do 1,760 00
do do	80	do do	Habersham do do 212 00
do do	81	do do	Hall do do 1,325 00
do do	85	do do	Hart do do 2,043 00
do do	86	do do	Heard do do 1,302 00
do do	89	do do	Irwin do do 1,394 00
do do	90	do do	Jackson do do 487 00
do do	94	do do	Jones do do 1,552 00
do do	99	do do	Lowndes do do 664 00
do do	103	do do	Marion do do 903 00
do do	104	do do	McIntosh do do 971 00
do do	106	do do	Miller do do 192 00
do do	113	do do	Muscogee do do 362 00
do do	116	do do	Paulding do do 3,284 00
do do	118	do do	Pierce do do 1,822 00
			do do 430 00

do	do	67	do	do	Emanuel	do	do	959 00
do	do	12 108	do	do	Mitchell	do	do	558 00
do	do	77	do	do	Green	do	do	1,088 00
do	do	102	do	do	Madison	do	do	855 00
do	do	42	do	do	Charlton	do	do	314 00
do	do	84	do	do	Harris	do	do	1,577 00
do	do	98	do	do	Lincoln	do	do	451 00
do	do	14 105	do	do	Meriwether	do	do	1,609 00
do	do	41	do	do	Catoosa	do	do	1,290 00
do	do	37	do	do	Camden	do	do	226 00
do	do	14 107	do	do	Milton	do	do	1,070 00
do	do	56	do	do	Early	do	do	518 00
do	do	148	do	do	Ware	do	do	482 00
do	do	38	do	do	Campbell	do	do	1,675 00
do	do	15 43	do	do	Com'srs of Chatham	do	do	1,419 00
do	do	110	do	do	Ord'y of Montgomery	do	do	496 00
do	do	151	do	do	White	do	do	755 00
do	do	79	do	do	Gwinnett	do	do	2,415 00
do	do	39	do	do	Carroll	do	do	2,789 00
do	do	83	do	do	Harralson	do	do	745 00
do	do	139	do	do	Towns	do	do	705 00
do	do	96	do	do	Lee	do	do	483 00
do	do	18 130	do	do	Stewart	do	do	1,935 00
do	do	71	do	do	Forsyth	do	do	2,155 00
do	do	19 144	do	do	Walker	do	do	2,178 00

EDUCATIONAL FUND OF 1860.—Continued.

Dec. 19	64	Nov. 21	Ord'y of Echols Co. for am't of Educational Fund due said Co. in 1860	\$343 00
do do	111	do	Morgan do do	715 00
do do	101	do	Macon do do	1,137 00
do do	74	do	Gilmer do do	1,641 00
do do	68	do	Fannin do do	1,539 00
do do	100	do	Lumpkin do do	1,174 00
do do	140	do	Troup do do	1,391 00
do do	117	do	Pickens do do	1,257 00
do do	58	do	Dawson do do	1,033 00
do 21	122	do	Putnam do do	709 00
do 22	136	do	Telfair do do	541 00
do 24	72	do	Franklin do do	1,516 00
do do	78	do	Gordon do do	2,415 00
do 26	137	do	Terrell do do	662 00
do do		do	Treas'r of Bulloch do do	1,070 00
1861				
Jan'y 5	75	Nov. 21	Ord'y of Glascock Co. For am't Educational Fund due said Co. in 1860	\$367 00
do 8	92	do	Jefferson do do	800 00
do 11	112	do	Murray do do	1,594 00
do do	114	do	Newton do do	1,932 00
do 24	128	do	Scriven do do	885 00
do 26	97	do	Liberty do do	574 00

DEAF AND DUMB ASYLUM—For support of Indigent Pupils.

1861	1861		Amount Re-appropriated,		2000 00
Jan 11	268 Jan 11	W. R. Webster, Sec.,	For amount re-appropriated by Act of 1860,	2000 00	
		DEAF AND DUMB ASYLUM—	For support of Indigent Pupils 1861.		
1861	1861		Amount Appropriated,		8000 00
Jan 30	314 Jan 30	W. R. Webster, Sec.,	For part of appro' for support of Indigent Pupils,		
			1861,	1200 00	
Feb 28	424 Feb 28	W R Webster, do	do do do	800 00	
Apr 6	502 Apr 6	W R Webster, do	do do do	2000 00	
May 21	630 May 21	W R Webster, do	do do do	1000 00	
July 5	708 July 4	A J King, do	do do do	2000 00	
Sept 27	876 Sept 27	A J King, do	Balance of do do	1000 00	
				<u>\$8000 00</u>	

LIBRARIAN—For Salary of in 1860.

1860	1860		Balance undrawn, Oct. 20, 1860,	400 00	
Nov 12	189 Nov 12	C J Wellborn,	For his 3d quarter's salary as State Librarian,	200 00	
1861	1861				
Jan 30	316 Jan 30	C J Wellborn,	do 4th do do	200 00	
				<u>\$400 00</u>	

LIBRARIAN—For Salary of in 1861.

1861	1861		Amount Appropriated,		800 00
Apr 12	493 Apr 1	C J Wellborn,	For his 1st quarter's salary as Librarian,	200 00	
Oct 5	900 Oct 5	C J Wellborn,	do 2d and 3d quarter's salary as Librarian,	400 00	
				<u>600 00</u>	
			Balance undrawn, Oct. 20, 1861,		200 00

LIBRARY—For purchase of Books in 1860.

1861	1861			196 96
Jan	9	261	Jan 9 W T Williams,	
Mar	20	474	Jan 20 W T Williams,	12 25
Apr	15	535	Apr 15 C J Wellborn,	8 50
				196 96

LIBRARY—For purchase of Books in 1861.

1861	1861			1000 00
Apr	10	514	Apr 10 J M Cooper & Co.,	629 39
			Amount Appropriated,	
			For Books purchased State Library as per bill filed,	629 39
				<hr/>
			Balance undrawn, Oct. 20, 1861,	380 61

LUNATIC ASYLUM—For making Bricks for Wall round, &c.

1860	1860			1500 00
Dec	26	231	Dec 26 B P Stubbs, Tr.,	
			Balance undrawn, Oct. 20, 1861,	
			For balance appro' for making Bricks for wall, &c.,	1500 00

LUNATIC ASYLUM—For building wall round, &c.

1860	1860			9000 00
Nov	5	12	Nov 5 B P Stubbs, Tr.,	
1861	1861			2500 00
Apr	20	544	Apr 20 B P Stubbs, Tr.,	
			do do do do do	1500 00
				<hr/>
				4000 00
				5000 00
				566 06

Balance undrawn, Oct. 20, 1861,
LUNATIC ASYLUM—For completion of buildings.
Amount Appropriated.

1861	1861	LUNATIC ASYLUM—For better supply of water.	2500 00
Aug	1 800 Aug 1	Amount Appropriated,	
		For part of appro' for better supply of water at	1000 00
		Lunatic Asylum,	1000 00
			<hr/>
		Balance undrawn, Oct. 20, 1861,	1500 00

1861	1861	LUNATIC ASYLUM—For salary of Superintendent and Resident Physician, 1860.	600 00
Jan.	4 251 Jan 4	Balance undrawn, Oct. 20, 1860,	
		For his 4th quarter's salary as Superintendent, &c.,	600 00

1861	1861	LUNATIC ASYLUM—For salary of Superintendent and Physician, 1861.	2400 00
Apr	10 508 Apr 10	Amount appropriated,	600 00
Aug	1 801 Aug 1	For his 1st quarter's salary as Supt., &c., 1861,	600 00
Oct	15 908 Oct 15	do 2d do	600 00
		do 3d do	600 00
			<hr/>
		Balance undrawn, Oct. 20, 1861,	600 00

1861	1861	LUNATIC ASYLUM—For pay of Officers, &c., in 1860.	2,500 00
Jan.	3 246 Jan. 3	Balance undrawn, Oct. 20, 1861,	
		For 4th quarter's pay of officers, attendants, &c.,	2,500 00
		&c.,	

LUNATIC ASYLUM—For pay of Officers, &c., in 1861.

1861			Amount appropriated,		12,000 00
Apl 1	1 495	Apl 1	B. P. Stubbs, Tr.,	For 1st quarter's pay of officers. attendants, &c.,	
do	9 505	do	9 B. P. Stubbs, Tr.,	&c., for 1861,	2,500 00
July 1	1 701	July 1	B. P. Stubbs, Tr.,	do Balance of 1st quarter's pay of officers, atten-	
				dants, &c., &c., for 1861,	500 00
Oct. 2	2 889	Oct. 2	B. P. Stubbs, Tr.,	do 2nd quarter's pay of officers, attendants, &c.,	
				&c., for 1861,	3,000 00
				do 3rd quarter's pay of officers, attendants, &c.,	
				&c., for 1861,	3,000 00—9,000 00
Balance undrawn Oct. 20, 1861,					<hr/> 3,000 00

LUNATIC ASYLUM—For support of Pauper Patients, 1860.

1860	1860		Balance undrawn Oct. 20, 1860,	2,825 17
Oct. 29	685	Oct. 29	B. P. Stubbs, Tr., For balance of appropriation for support of Pauper Patients in 1860,	2,825 17—2,825 17

LUNATIC ASYLUM—For support of Pauper Patients, 1861.

1861	1861		Amount appropriated,	15,000 00
Jan'y. 4	250	Jan'y. 4	B. P. Stubbs, Tr., For part of appropriation for support of Pauper Patients, 1861,	1,000 00
Feb'y. 23	413	Feb'y. 23	B. P. Stubbs, Tr., do Part of appropriation for support of Pauper Patients, 1861,	4,872 22

June	4 648	June	4	B. P. Stubbs, Tr.,	do Part of appropriation for support of Pauper Patients, 1861,	4,736 40
Oct.	15 909	Oct.	15	B. P. Stubbs, Tr.,	do Balance of appropriation for support of Pauper Patients, 1861,	4,391 38—15,000 00

MILITARY FUND—For the Defence of the State, 1860 and 1861.

1860					Amount appropriated,	1,000,000 00
Nov.	23 163	Nov.	23	Joseph Bignon,	For 100 kegs of Powder,	575 00
do	29 165	do	29	James T. Ames, Ag't,	do 600 sets of Infantry Accoutrements,	2,517 74
do	30 173	do	30	Paul J. Semmes,	do Expenses of himself (and Col. Hardee,) as Commissioners to purchase arms for the State,	500 00
Dec.	1 175	Dec.	1	Sharpe's Rifle Manufacturing Co.,	do Pay of 1,600 Sharp's Carbines, 30 M. cartridges and 200,000 Primers, &c., as per bill filed, (with \$25,000 of State bonds, or cash, hereafter,)	24,765 00
do	4 176	do	4	G. B. Lamar, Ag't.,	do Boxing, shipping, &c., 5,000 arms bought from U. S. Government,	2,500 00
do	7 183	do	7	James T. Ames, Ag't,	do 250 sets of Infantry Accoutrements,	850 84
do	8 188	do	8	D C Hodgkins & Sons,	do 200 Horse Artillery Sabres and 24 Cavalry Holsters,	1,136 00
do	12 188	do	12	Rogers & Bowen,	do Furnishing and fitting locks to 4 cannon,	49 00
do	17 195	do	17	D C Hodgkins & Sons,	do Arms furnished the State, as per bill filed,	13,847 25
do	20 211	do	20	Fred H. West,	do 45 gun slings and swivels for Lee Mounted Rifles,	101 50
do	20 215	do	20	Eli Whitney,	do 420 muskets, furnished by contract,	4,712 28

Dec.	28	237	Dec.	28	E. B. Clayton,	For Engraving and Printing Military bonds, and for lithographic stones,	484 88
∞	1861						
Jan'y.	1	245	Jan'y.	1	Levi S. Hart,	do Drayage, &c., of 250 boxes of muskets from steamer,	30 00
do	4	252	do	4	R. P. Parrott,	do 100,000 lbs of Pig Lead bought by Gen. Semmes for State,	5,725 69
do	5	254	do	5	D C Hodgkins & Sons,	do Cleaning and altering Rifles, Muskets, and for Sabre Belts,	2,293 50
do	7	257	do	7	Sam'l. Colt, (Pres't.,)	do 300 Army Pistols and appendages,	6,806 62
do	7	259	do	7	Ga. R. R. & Bk'g. Co.,	do Freight on cannon, implements, &c., to Ath- ens,	83 02
do	10	263	do	7	Ad. Gen. H C Wayne,	do Expenses while on duty from 1st to 6th Janu- ary, 1861,	24 50
do	12	271	do	12	E. L. DuPont de } Nemours, }	do 254 barrels of gun powder,	5,151 63
do	14	274	do	14	J. M. Cooper,	do 400 copies of Hardee's Tactics,	502 75
do	14	275	do	14	Daniel Stinson,	do Articles furnished the Adjutant General,	16 19
do	15	277	do	15	E. Picquett & Co.,	do Cartridges, Caps, &c., for Military Corps at Augusta,	845 50
do	26	294	do	26	D C Hodgkins & Sons,	do Arms furnished the State, as per bill filed,	20,000 00
do	28	296	do	28	W. R. Bivins, Agent,	do Transportation on Central Rail Road of Jack- son Artillery, to Savannah,	240 00
do	30	315	do	30	Jas. T. Ames, Agent,	do Accoutrements furnished the State, as per bill filed,	768 83

MILITARY FUND—For the Defense of the State, 1860 and 1861— <i>Continued.</i>				
Jan'y. 31	368	Jan'y. 31	W. H. Wheeler, Ch'n, For Pay of accounts of Bignon, Ausley, Buckwas- ter, and Derry & Quentell for Powder, &c., furnished, as per bill,	758 71
Feb'y	1 373	Feb'y	1 W. R. Boggs, do Expenses North, to purchase cannon, &c.,	119 45
do	2 375	do	2 A. Richardson, Aid- } do in conducting Jackson Artillery to de-Camp, }	40 00
do	2 376	do	2 J. R. Trippe, do Services as Clerk, in Adjutant General's Office,	20 00
do	2 377	do	2 David Ross, do Making two books for Adjutant General,	16 00
do	4 381	do	4 Paul J. Semmes, do Balance of Com'r., in Dec. 1860, to purchase Arms for the State,	500 00
do	5 385	do	5 Charles Desilver, do 1,000 copies of Gilham's Manuel,	1,507 50
do	8 388	do	8 E. J. Dupont de } do Powder, Ammunition, &c., as per bill,	10,871 62
do	9 390	do	9 John Cunningham, do Charters of Steamers Sampson and Resolute, for use of Troops at Fort Pulaski, and other expenditures, as per bill,	3,118 94
do	9 391	do	9 Octavius Cohen, do 10,000 pounds of Powder, at 20 cents per pound,	2,000 00
do	16 402	do	16 J. R. Anderson & Co., do Cannon, Gun Carriages, and appurtenances,	3,660 67
do	18 405	do	18 Sharpe's Rifle Man- } do 100,000 Sharpe's Rifle Primers and Boxing, ufacturing Co., }	125 50
do	19 407	do	19 Cen'l R.R. & Bk'g Co. do Fare of 10 Recruits from Milledgeville to Augusta,	50 00
do	19 408	do	19 Charles J. Williams, do Superintending Recruiting service in Colum-	

do	19	409	do	19	John Jones, Tr.,	bus, do Balance due T. F. Drayton, on purchase of arms,	200 00 589 00
do	20	411	do	20	John Jones, Quar- termaster General, }	do Expenses of Quartermaster's Department, 10,000 00 ✓	
do	22	412	do	22	Sharpe's Rifle Man- ufacturing Co., }	do Interest on \$25,000 bonds from 1st Dec., 1860, to 1st Feb'y., 1861,	250 00
do	23	414	do	23	D C Hodgkins & Sons,	do Arms, &c., furnished the State, as per bill filed	6,603 11
do	23	415	do	23	John Jones, Q. M. G.,	do Expenses of Quartermaster's Department,	10,000 00
do	27	416	do	27	John Jones, Q. M. G.,	do do do	10,000 00
do	27	419	do	27	James A. Green, P. K.	do Part of amount due Penitentiary for accoutre- ments,	✓5,000 00
1861							
Feb'y	27	420	Feb	27	J. A. Green, P. K.	For part of am't due Penitentiary for Magazine	3,000 00
do	28	430	do	28	Jno. Screven & others	do Amount paid by resolution of Convention as gratuity to slaves who worked on Fort Pu- laski in January,	1,556 00 1,634 24
do	28	432	do	28	John Jones, Tr.	do Amount paid for freight &c., on Arms,	
do	28	433	do	28	John Jones, Tr.	do Balance due for Sharp's Rifle, (in bonds re- ceipted for,	25,000 00
do	28	434	do	28	W. R. Bogg's,	do Pay, Mileage, &c., as Lieutenant of Ordnance to 20th February-1861,	293 56
do	28	435	do	28	H. Myers, Paymaster,	do Pay of Georgia Army,	10,000 00
do	28	442	do	28	Jno. Jones, Qr. M. Genl.	do Pay for Steamer Everglade, (afterwards styled Steamer Savannah,)	40,000 00

MILITARY FUND—For defence of the State 1860 and 1861.—*Continued.*

Feb.	28	443	Feb.	28	E. L. DuPont de Nemours & Co. }	For Payment of bill for Ammunition furnished	1,951	46
do	28	444	do	28	Miller B. Grant	do Survey of Telegraph Route to Fort Pulaski	24	50
March	4	445	Mar.	4	H. F. Willenk, Jr.	do Findings and labor in remounting guns at Fort Pulaski,	1,893	14
do	4	446	do	4	R. & J. Jackson,	do Ordnance furnished State, as per bill,	234	16
do	4	447	do	4	Chas. G. Talbird,	do Part of am't due Penitentiary for Magazine	1,000	00
do	4	448	do	4	John Conner,	do Cleaning and bronzing arms as per contract	84	00
do	4	449	do	4	W. W. Lincoln	do Medical Stores furnished,	227	16
do	4	450	do	4	Claghorn & Cunningham	do Payment of bill for stores, medicines, provisions &c. &c., for Fort Pulaski,	6,174	74
do	6	451	do	6	Levi S. Hart,	do Portorage in removing goods in Savannah Arsenal,	16	00
do	6	452	do	6	Jno. Jones, Qr. M. Genl.	do Expenditures of Quar. Master Depatrnment	10,000	00
do	6	454	do	6	Q. R. Henderson & Co.,	do Six 18 pounder guns and ammunition	2,732	24
do	9	461	do	9	Forest City Foundry,	do Shot Shell &c., for Fort Pulaski and for Jackson Artillery,	839	59
do	9	462	do	9	Claghorn & Cunningham	do Supplies furnished Jackson Artillery,	1,465	52
do	13	466	do	13	E. J. Purse,	do Stationery &c., furnished Fort Pulaski,	170	42
do	16	471	do	16	E. L. Dupont de Nemours & Co. }	do Powder furnished State, as per bill filed,	2,191	02
do	20	475	do	20	W. R. Bivins, Agt.	do Freight due Central R. R. on Arms, &c.,	175	27
do	27	480	do	27	E. Waitzfelder,	do Account of Blankets and other Military Stores purchased by him for the State, by		

do	27	481	do	27	L. F. Choice,	order of John Jones Quarter Mas. Genl.	15,000	00
do	27	482	do	27	E. L. Dupont de Nemours & Co. }	do Service in Adjutant General's office one and a half months from February 4, 1861,	75	00
do	28	483	do	28	W. R. Bivins, Agt.	do Payment of bill for Powder furnished State,	3,966	48
do	28	479	do	28	D. C. Hodgkins & Son,	do Amount due Central Rail Road for freight on Arms &c.	59	83
do	29	485	do	29	J. R. Anderson & Co.	do Arms and accoutrements furnished the State as per bill, to date,	8,037	00
Apr.	2	496	April 2	J. R. Trippe,		do Cannon, Engine Machinery and Ammunition, as per bill,	11,791	56
do	6	503	do	6	W. R. Bivins, Agt.	do Balance due him for service as Clerk in Adj't. Generals office to 8th March 1861,	80	00
do	6	504	do	6	E. L. DuPont de Nemours & Co. }	do Amount due Central Rail Road for Recruits passed over said Road,	107	90
do	10	507	do	10	C. C. Walden,	do 167 barrels of Cannon Powder and 1,000,000 musket caps, Insurance &c.	3,881	05
do	10	509	do	10	H. F. Willenk Jr.	do Freight and expenses on three boxes and seven pieces of machinery,	23	18
do	10	515	do	10	Jno. Jones Qr. M. Genl.	do Making and repairing gun carriages and repairing draw bridge at Fort Pulaski,	956	92
						do Defraying expenses of Quarter Masters Department,	50,000	00 ✓

MILITARY FUND—For Defence of the State 1860 and 1861.—*Continued.*

Apr. 11	520	April 11	D. C. Hodgkins & Son,	For 200 muskets and 80 Rifled Carbines and expenses, &c.	3,418 08
do	11 523	do	11 Jno. Jones Qr. M. Genl.	do Defraying expenses of Qr. M. Department	30,000 00 ✓
do	12 524	do	12 C. C Walden	do building Telegraph Line from Savannah to Fort Pulaski,	3,200 00
do	42 527	do	12 Levi S. Hart,	do Freight and drayage at Arsenal in Savannah	26 22
do	12 529	do	12 J. R. Trippe,	do Services in Adjutant General office to Sth April 1861,	50 00
do	15 534	do	15 Rogers & Bowen,	do 60 kegs of powder purchased by Capt. Grandy, for use of State at taking of Arsenal at Augusta,	345 00
do	15 535	do	15 W. F. Harris,	do 150 Sharps Rifles of 30 inch barrels and 15 cases,	5,737 50
do	17 537	do	17 Massenburg & Son,	do Medical Stores furnished Jackson Artillery	96 12
do	18 538	do	18 D. Van Nostrand,	do Military Books furnished the State,	365 00
do	18 540	do	18 J. R. Henderson & Co.,	do Cannon, shot &c., furnished the State, as per bill filled,	18,138 38
do	20 542	do	20 W. H. Harris,	do 150 Sharps Rifles at \$38 each, packing cases, &c.,	5,777 50
do	22 576	do	22 J. R. Anderson & Co.,	do One 10 inch and one 8 inch, and one 72 pounder, hauling &c.,	2,329 45
do	24 548	do	24 James A. Green, P. K.	do Leather purchased for manufacture of Military accoutrements,	2,000 00

do	25	551	do	25	H. C. Wayne, Adj't. Gen'l.	do	For expenses incurred at Macon and Savannah on official business,	42	92
do	25	552	do	25	James A. Green, P. K.	do	purchase of material for manufacture of Military accoutrements,	1,000	00
do	26	554	do	26	V. A. Gaskill, Paymaster,	To be used by him as Paymaster of 4th Brigade, Ga. Volunteers,	2,000	00	
do	29	555	do	29	The Augusta Works,	For percussioning, browning and repairing muskets and 20 rifles,	388	1,029 40	
May	6	608	May	6	James A. Green, P. K.	do	Military supplies furnished the State by the Ga., Penitentiary,	1,000	00
do	8	609	do	8	J. R. Trippe,	do	Services in Adj't. Gen'l's office to May 8 '61	50	00
do	9	610	do	9	L. F. Choice,	do	do do to May 4 '61	75	00
do	15	617	do	15	J. R. Anderson & Co.,	do	One 10 inch and one 8 inch Columbiad, and one 42 pounder, hauling &c.,	2,263	84
do	15	618	do	15	R. & J. Lacklison & Co.,	do	285 Cannon balls, each 32 pounds,	319	20
do	15	619	do	15	Wilnot & Richmond,	do	One Borometer for Fort Pulaski,	20	00
do	16	622	do	16	Charles Hogan,	do	His service in putting up Engine at Penitentiary for the manufacture of Military accoutrements,	286	00
do	16	623	do	16	Forest City Foundry,	do	Musket balls, shells &c., furnished the State, as per bill,	505	71
do	16	624	do	16	D. Mallett,	do	150 Cartridge boxes and shoulder straps furnished Phoenix Riflemen,	112	50
do	16	625	do	16	Lenville & Smedberg	do	Cannon shot and other ordnance furnished Chatham Artillery,	303	30

MILITARY FUND—For Defense of the State 1861 and 1861.—*Continued.*

May	17	627	May 17	South Western R. Road,	For Transporting troops belonging to 1st Reg. Ga. Volunteers, April 12, 1861,	525	75
do	17	626	do 17	H. F. Willenk, Jr.,	do Seven days work as Carpenter on Tybee Island in February last,	21	00
do	18	628	do 18	Dr. Thos. Young,	do Travelling expenses, subsistence &c., from Ringgold to Pensacola and back, as per account rendered,	86	50
do	18	629	do 18	A. W. Persons,	do 8 days service and expenses as Brigade Inspector 1st Brig. and 2d Division G. M.	57	00
do	22	632	do 22	Ira R. Foster, Qr. M. Genl.	do Defraying expenses of Quarter Masters Department,	5,000	00 ✓
do	22	633	do 22	Ira R. Foster,	do Travelling and other expenses, and for one week's service in making out inventory of arms at Savannah,	70	00
do	22	635	do 22	D. C. Hodgkins & Son	do Military Stores furnished the State, as per bill filed,	1,407	79
do	23	634	do 23	Ira R. Foster,	do Defraying expenses of Quarter Master's Department,	1,000	00 ✓
do	23	636	do 23	Chas. S. Schlaller, Engin'r	do Drawings &c., of Fort Brown and surroundings,	100	00
do	23	638	do 23	Rogers & Brown,	do Work done on muskets for Irish Volunteers at Augusta,	22	17
do	23	639	do 23	Jacob Haas, Agent,	do Express freight on Arms &c.,	39	50
do	30	640	do 24	L. F. Choice,	do Expenses to and from Macon on official		

June	3	644	June	3	James A. Green, P. K.	business for Adjutant General's office	21	10
do	3	645	do	3	James A. Green, P. K.	do Part due Penitentiary for building magazine for State,	1,895	55
do	3	646	do	3	J. R. Anderson & Co.,	do Part for Military accoutrements furnished the State,	2,000	00
do	4	649	do	4	H. C. Wayne, Adj't. Genl.	do Gun Carriages and Guns furnished the State,	8,866	44
do	5	651	do	5	Mrs. Annie E. Merrell,	do Expenses incurred in sending off 6th and 7th Regiment of Ga. Vols. Atlanta,	30	30
do	5	652	do	5	Lochlin H. McIntosh,	do Hauling Cannon, baggage, &c., in Savannah, as per bill filed,	372	00
do	5	653	do	5	Jno. C. Frazer, Paymaster,	do Paying off troops of the late Georgia Army to the 1st of May, when turned over to Confederate States,	25,000	00
do	5	654	do	5	Lochlin H. McIntosh,	do To pay off the Regiment of Savannah Volunteers commanded by Col. Lawton, for their service while occupying Fort Pulaski, in January, Feb. and March 1861,	18,359	46
do	5	655	do	5	Claghorn & Cunningham,	do To be used for payment of Ga. Navy and for repairs on Steamer Huntress,	3,000	00
						do For Ordnance, subsistence, fuel, medicine and other stores furnished Fort Pulaski and Jackson Artillery, as per bill,	2,952	84

MILITARY FUND—For Defence of the State 1860 and 1861.— <i>Continued.</i>			
June	5	656	June 5 Howard & Erwin,
			For Money advanced to Cap. Campbell to pay expenses of his military company from Fannin Co., to Savannah when ordered into service,
do	5	657	do 5 J. M. Holbrook,
			do Hats and Caps furnished the State for use of Troops, as per bill rendered,
do	5	658	do 5 J. R. & Thos. E. King,
			do Military Cloth furnished State to make soldiers clothing, as per bill filed,
do	7	660	do 7 J. R. Trippe,
			do Service in Adj't. General's office to 8th, June 1861,
do	7	661	do 7 Capt. George T. Bartlett,
			do 16 Tents purchased by him and carried into service by Glover Guards,
do	7	662	do 7 Claghorn & Cunningham
			do Balance due for ordnance, subsistence, medical and other stores furnished Fort Pulaski and Jackson Artillery,
do	10	668	do 10 D. C. Campbell, Aid-de-C.
			do Expenses in going to Augusta and Macon by order of Gov. Brown on Military business,
do	18	670	do 18 D. C. Hodgkins & Son,
			do 720 sets of military accoutrements, cleaning Rifles &c., as per bill,
do	18	671	do 18 J. H. Courvoise Tr. of } Central Rail Road, }
do	19	673	do 19 Rogers & Bowen,
			do Balance due for Rifles provided Burke Sharpe Shooters, and for repairing 100

200 00

2,657 08

3,480 60

50 00

160 00

5,680 62

23 80

3,251 75

13,358 40

do	19 674	do	19 Jacob Haas,	guns for Oglethorpe Infantry,	1,108 47
				do Express freight on Military stores for the State,	9 25
do	19 675	do	19 Robert H. May,	do Powder purchased by him for the State of Georgia,	13,457 54
1861	1861				
June 20	676	June 20	James A. Green, P. K.,	For material purchased for the manufacture of Military accoutrements	4,000 00
do	22 684	do	22 Thos. Allison	do 21 days use of yacht Treton by Jackson Artillery	35 00
do	24 684	do	24 H. C. Wayne, Adg. Gen.	do expenses incurred at Atlanta in sending off 9th Reg. Ga. Volunteers	25 55
do	do	do	do	do balance due for cannon balls and other ordnance furnished State at Forest City Foundry	371 00
do	26 689	do	26 J. A. Green P K	do balance due for Magazine \$743 60 and 2,000 for material for military accoutrements	2,743 60
do	do	do	do	do amount due C R R for freight on arms, &c,	81 69
do	28 694	do	do	do express freight on Arms, &c, as per bill filed	9 00
do	do	do	do	do Expenditures Qu'r Mast's Department	40,000 00
July 2	703	July 2	James A Green, P K,	do Military accoutrements furnished State by Ga. Penitentiary	1,500 00
do	3 706	do	3 J M Cooper & Co	do stationery, &c, purchased for Ord'nce Dept. by Capt. Boggs	41 00
do	6 712	do	6 W R Bivins, Agent,	do freight on arms on Central R R	37 50

MILITARY FUND—For the defence of the State in 1860 & '61—*Continued.*

July 8 713	July 8 J R Anderson & Co	For two 42 pounder cannon and 368 8 inch shot, hauling, &c	1,934 29
do do 714	do S D C Hodgkins & Sons	do 1,005 sets of military accoutrements, cleaning muskets, boxing, drayage, &c,	4,107 01
do 10 716	do 10 S M McConnell	do amount advanced by him to B F McDonald late Lieut. Ga. Army for services from 1st to 15th May	67 25
do do 717	do do S M McConnell	do amount advanced by him to Capt. Dickinson com'ding Brown Riflemen, for transportation of said Company	50 25
do do 718	do do Jackson, Miller & Verdry	do blankets furnished the State as per bill filed	92 00
do do 720	do do W R Bivens, Agent,	do am't due Cent'l R R for freight on arms, &c,	23 18
do do 721	do do S J Smith, acting Q M	To complete the payment of bills due by the State for supplies provided the Ga. Army from the 1st of May, 1860	25,396 60
do do 719	do do C G Talbird, Ast. P K	For military accoutrements and material for same, from Penitentiary	2,000 00
do 11 723	do 11 W R Bivins, Agent,	do freight due Cent'l R R for arms, &c,	18 60
do 13 724	do 13 L F Choice	do services in Adj't Gen'l's office to 4th July, '61	100 00
do 15 726	do 15 Thos. Bourke	do in full of services as Aid de Camp while the troops were at Ft. Brown, and in full of his acc't for sums p'd by him for State on account of Jackson Artillery	651 42

do 17 728	do 17 Ira R Foster, Q M G	do defray expenses Qu'r Mast. Dept.	15,000 00
do do 729	do do L H McIntosh, Paymaster	do \$2,000 to pay off Reg't under Col. C J Williams, and \$2500 bal'nce due Ga. Navy	4,500 00
do 20 732	do 20 Lieut. Col. E W Baker	do pay of board of officers for trial of Capt. C J Coff and Capt. C J Pollars	24 00
do 22 734	do 22 James A Green, P K	do military accoutrements and materials for the same, by Penitentiary ✓	2,000 00
do do 734	do do Ira R Foster, Q M G	do defraying expenses of Qu'r. Mast'r's Dept.	5,000 00
do 23 736	do 23 D C Campbell	do services as cor'sponding Aid de Camp to Gov.	350 00
do 24 737	do 24 D C Campbell	do expenses to Augusta and Columbus on public business	41 50
do do 740	do do J B Campbell	do amount paid Clerks of Sup'r Courts for collecting arms, as per account filed	54 10
do 25 743	do 25 W S McElmurray, Tr. B S S	do balance due for Rifles purchased for Burke Sharpe Shooters	534 23
do 25 745	do do W R Bivens, Agent,	do freight due Central R R for powder and military clothing	580 78
do do 742	do 24 D G Hodgkins & Sons	do 1,000 sets of military accoutrements, and for repairing guns, as per bill filed	4,274 90
do 29 747	do 29 H J Sprayberry	do expenses incurred by him in supporting volunteer Co. until entering service of Confederate States	501 13
do do 748	do do John S Fain	do balance due for expenditures in recruiting service for Georgia Army	163 15
do do 749	do do Richmond and Danville R R Co do	do use of cars to ship cannon on to Savannah	360 93

MILITARY FUND—For the defence of the State in 1860 & '61—*Continued.*

July 30	750	July 30	Ira R Foster	Q M G	do to defray expenses Qu'r Mast's Dep't	25,000	00 ✓
do	do	751	do	do	do for services as Aid de Camp to Gov.	50	00
do	31	752	do	31 W S McComb	do drayage of arms, &c, from Arsenal to Depot	29	05
Aug. 3	S 05	Aug 3	Jacob Haas,	Agent,	do express freight on arms and sold's clothing	42	55
do	5	817	do	5 V A Gaskill,	do payment of troops at Camp McDonald	35,000	00
do	6	S 08	do	6 L J Guilmartin	do one dozen sheep skins furn'shd Ft. Pulaski	18	00
do	do	810	do	do James A Green,	do military accoutrements furnished State by Penitentiary	2,000	00 ✓
do	8	813	do	do Butt, Morris & Co	do drayage of 400 kegs of powder from magazine in Augusta to depot	48	25
do	9	815	do	9 Ira R Foster,	do To defray expenses Qu'r. Mast. Department	25,000	00 ✓
do	12	816	do	12 Ira R Foster,	do do do	7,296	48 ✓
do	do	817	do	do Ben May, Tr. W & A R R	For am't paid by him for exchange on N York	350	00
do	12	818	do	12 George Yonge	do transportation recruits Ga. Army on Ga. R R	563	20
do	13	S 20	do	13 H C Wayne	do expenses in going to and returning from Atlanta to muster into service the 10th, 11th and 12th Regiments Ga. volunteers	26	35
do	15	S 22	do	15 T T Windsor,	do military accou'tments furn'hd State by Pen'y	2,000	00
do	do	S 23	do	do T T Windsor	do am't advanced by Treas. 12th March, for tin for military purposes	430	00
do	17	S 25	do	do James A Green,	To buy mater'ls for military purp's us'd in Pen'y	15,000	00
do	26	S 27	do	26 Ira R Foster,	do For defraying expenses of Q M Dep't	10,000	00 ✓
do	do	830	do	do Claighorn & Cunningham	do stores furn. Jackson Artil'y and Ft. Pulaski	531	95
do	do	831	do	do J A Green,	do on acc't of manufactures by Pen'y, of milit'y		

do do S32 do do J A Green, P K	accountments and camp equipage ✓	10,464 28
do do S33 do do A A DeAutignae	military accountments, &c, furnished State ✓	2,000 00
do do S34 do do J A Green, P K	by Ga. Penitentiary	269 80
do do S35 do do Forest City Foundry	expenses incurred in taking Augusta Arsenal	463 00
do do S39 do 30 W P Chester	do an't advanced for purchase of trimmings for	
do 31 S40 do 31 Geo. W Hall	Infantry accountments	81 00
Sept. 2 S41 Sept 2 James A Green, P K	do canisters, plugs, &c., furnished the Chatham	135 25
do do S42 do do W A Goodrich	Artillery	11 50
do do S43 do do D C Hodgkins & Sons	do board and lodging 10th Reg. Inf'try at Dalton	2,500 00
do 3 S44 do 3 James A Green, P K,	do do do do	1,005 23
do 4 S45 do 4 W H Hunt	do on acc't of military accountments furnished	7,525 30
do do S46 do do Ira R Foster, Qu'r Mast. Gen.	the State by Penit'y	8,008 14
do do S47 do do Jacob Haas, Agent,	do for providing materials and making eight gun	75 00
do do S48 do do Capt. Wm. Martin	carriages &c	636 00
do 6 S49 do 6 L H McIntosh	do cleaning and repairing guns and for military	84 00
	accountments, as per bill filed	200 00
	On acc't of military accountments furnish. State ✓	228 21
	In part for services as Aid de Camp to Gov.	
	For his sal. as Q M G from 18 May to 18 Aug. '61	
	do express fre't on soldiers cloth'g, cartridg. &c	
	up to date	
	do Money advanced by him in recruiting service	
	Ga. Army	
	do Naval pay and travelling expenses as Purser	
	in Georgia Navy	

MILITARY FUND—For the Defence of the State, 1860 and 1861—*Continued.*

Sep 6	S50	do	Dr. Campbell & Logan	For the benefit of the Georgia Hospital for sick and wounded in Virginia	5,000 00
do 7	S51	do	do E M Gault, Ast. Qr. Mast.	do his salary as Ast. Qr. Mast. from 21st May to 21st Aug. 1861	480 00
do do	S52	do	do Ira R Foster, Q M G	On acct of expenditures of Q M Department	10,000 00
do 9	S53	do	do Ira R Foster, Q M G	do do do	do
do do	S54	do	do J A Green, P K	For milit'y acct'mnts furn. by Ga. Penit'y	8,588 18
do do	S55	do	do Wm. H Hunt	In part for services as Aid de Camp to Gov.	2,500 00
do 12	S60	do	do 12 Capt. E. G. Dawson,	do Pay for a Battery of Field Artillery for use of his Company,	30 00
do 12	S61	do	do 12 Baldwin Blues,	do Tents, Knapsacks, &c., furnished at their own expense, when entering service,	5,000 00
do 18	S64	do	do 18 J. A. Green, P. K.,	do On account of Military Accoutrements furnished State by Penitentiary,	590 00
do 19	S65	do	do 19 W. R. Bivins,	do Fare of Recruits for Georgia Army over Central Rail Road,	2,500 00
do 19	S66	do	do 19 H. B. Knopp,	do Fifty gross of Buckles purchased by Quarter Master General,	321 80
do 19	S67	do	do 19 Brigham, Baldwin } & Co., }	do Freight and expenses on Powder, shipped by schooner F. Abbott,	139 00
do 19	S68	do	do 19 Ed. C. Anderson,	do Expenses incurred as Agent for procuring Ordnance, under order of the Governor, dated March 15, 1861,	231 64
					229 51

Sept.	19	871	Sept.	19	L. F. Choice,	For Services in Adjutant General's office, to 4th September, 1861,	100 00
do	19	870	do	19	W. W. Clayton, Ag't.	do Money advanced by him to Col. McIntosh, for use of service, and for Gilham's Manuel,	1,570 00
do	23	872	do	23	J. A. Green, P. K.,	do On account of Military Accoutrements furnished State by Penitentiary, ✓	2,500 00
do	26	873	do	26	C. W. Thomas, Chp'n,	do His pay as Chaplain of Army to 1st May, 1861, according to Resolution of Convention,	250 00
do	27	877	do	27	Ira R. Foster, Q. M. G.	do Defray expenses of Quarter Master's Depart't., ✓	15,000 00
do	27	882	do	27	M. Cohen,	do Furnishing material and making 3,000 Cart-ridge sacks for Washington Artillery, August,	240 00
do	27	883	do	27	Ira R. Foster, Q. M. G.	do Defray expenses of Quarter Master's Department,	5,603 21 ✓
Oct.	1	888	Oct.	1	J. A. Green, P. K.,	do On account of Military accoutrements furnished State, by Penitentiary, ✓	4,000 00
do	2	895	do	2	D. Mallett & Co.,	do Seventy Knapsacks, altering cartridge boxes, &c., as per bill, for German Volunteers,	344 80
do	5	899	do	5	A. N. Persons,	do Services as Brigade Inspector of 1st Brigade, Sth Division, G. M.,	77 00
do	9	904	do	9	J. A. Green, P. K.,	do On account of Military Accoutrements furnished State by Penitentiary, ✓	6,500 00
do	9	905	do	9	Jacob Haas,	do Express freight on Arms, Military Clothing, &c., to October 20th, 1861,	22 25

MILITARY FUND—For the Defence of the State, 1860 and 1861.—*Continued.*

Oct. 15	908	Oct.	15	James A. Green, P.K. On account of Military Accoutrements furnished State by Penitentiary,	5,000 00
do	18 919	do	18	W. W. Lincoln, do Medical Stores furnished Fort Pulaski from 1st May, 1861,	60 59
do	18 820	do	18	John Jones, Tr., do Balance due him as late Quarter Master General of the State of Georgia, as per Report, 88,925 59	996,875 67-1,000,000 00
				Cr. by amount refunded from sale of Steamer Savannah,	20,600 00
				Cr. by amount refunded by V. A. Gaskill, Paymaster,	4,022 66
					<hr/> 1,024,022 46
					<hr/> 996,875 67

GEORGIA MILITARY INSTITUTE—For support of Cadets in 1860.

1861	1861	Balance undrawn October 20th, 1861,	\$27,146 79
April 11	521	April 11 521 A. N. Simpson. For 4th quarter's support of Cadets in 1860,	500 00
1861	1861	GEORGIA MILITARY INSTITUTE—For support of Cadets, 1861.	
April 11	522	April 11 522 F. W. Capers, act'g Tr. For 1st quarter's support of Cadets in 1860,	500 00
Aug.	3 804	Aug. 3 804 F. W. Capers, do do 2nd do do	500 00
		Amount appropriated,	2,000 00

Oct.	5 902	Oct.	5	F. W. Capers,	do	For 3rd quarter's support of Cadets, in 1861.	500 00—1,500 00
Balance undrawn Oct. 20th, 1861,							\$500 00

GEORGIA MILITARY INSTITUTE—For salary of Superintendent, 1861.							
1860	1860						2,500 00
Dec. 26	234	Dec. 26	26	F. W. Capers,		Amount appropriated,	
1861	1861					For his 1st quarter's salary as Superintendent,	625 00
Feb. 1	371	Feb. 1		F. W. Capers,	do	2nd	do
May 10	611	May 10		F. W. Capers,	do	3rd	do
Aug. 9	814	Aug. 9		F. W. Capers,	do	4th	do
GEORGIA MILITARY INSTITUTE—For Carpenters work on buildings.							
1860	1860					Amount appropriated,	1,322 26
Dec. 22	226	Dec. 22	22	H. J. Husk and J. B. Harlow,	} For repairs done on Georgia Military Institute Buildings,		1,322 26

GEORGIA MILITARY INSTITUTE—For work done on Laboratory.							
1860	1860					Amount appropriated,	347 60
Dec. 26	233	Dec. 26	26	S. H. Simpson,		For work done on Laboratory Building of Georgia Military Institute,	347 60

GEORGIA MILITARY INSTITUTE—To pay Professors salaries.							
1860	1860					Amount appropriated,	5,204 24
Dec. 21	224	Dec. 21	21	J W Baker & others,		For amount appro' to pay Professors of Georgia Military Institute, 1860,	5,204 24

Apr 12	527	Apr 12	Levi S. Hart,	For his 1st quarter's salary as Military Store-keeper at Savannah,	75 00
July 3	705	July 3	Levi S Hart,	do 2d do	75 00
Oct 2	889	Oct 2	Levi S Hart,	do 3d do	75 00
					<hr/> 225 00
Balance undrawn, Oct. 20, 1861,					<hr/> 75 00
MILITARY STORE-KEEPER AT MILLEDGEVILLE—For salary of in 1860.					
1861				Amount Appropriated,	400 00
Jan 7	256	Jan 7	T M Bradford,	For his salary as Military Store-keeper at Milledgeville, for 1860,	400 00
MILITARY STORE-KEEPER AT MILLEDGEVILLE—For salary of in 1861.					
Amount Appropriated,					400 00
PENITENTIARY—For salary of Chaplain, 1860.					
1861				Balance undrawn, Oct. 20, 1860,	37 50
Jan 7	259	Jan 7	Rev. C W Lane,	For his 4th quarter's salary as Chaplain in 1860,	37 50
PENITENTIARY—For salary of Chaplain in 1861.					
1861				Amount Appropriated,	150 00
Apr 2	494	Apr 2	Rev. C W Lane,	For his 1st quarter's salary as Chaplain of in 1861,	37 50
July 1	700	Apr 1	Rev. C W Lane,	do 2d do	37 50
Oct 5	901	Oct 5	Rev. C W Lane,	do 3d do	37 50
Balance undrawn, Oct. 20, 1861,					<hr/> 37 50

1860		PENITENTIARY—For purchase of Provisions for 1861.		
Dec 20	208	W Gresham, B K., Amount appropriated,		5,000 00
1861		For part of amount appro' to purchase provisions for 1861,		
Jan 12	269	Jas. A. Green, P K., do do	3,000 00	
		Balance of do do	2,000 00—	-5,000 00
1860		PENITENTIARY—For completion of Buildings.		
Dec 26	232	T T Windsor, B K., Amount appropriated,		5,000 00
		For amount of appro' for completing Cell, Build-ings and Workshops in Ga., Pen'y,	5,000 00	
		PUBLIC DEBT—To redeem Bonds and pay interest on.		
Oct 19	921	John Jones, Tr., Amount appropriated,		Indefinite.
		For the payment of the Bonds and Interest on the Public Debt,	154,839 25	
1860		LEGISLATURE—Expenses of, &c.		
Dec 30		Amount appropriated,		Indefinite.
do 30		Pres. of the Senate, For pay of Members and Officers of the Senate,	50,809 72	
		Speaker House Rep., do do do House of Rep.,	63,617 80—	114,427 52
1860		OVER PAYMENTS FOR 1860.		
Nov. 6	8	J. S. Carpenter, Amount Appropriated,		Indefinite.
do 10	10	T. M. Compton, For over pay't as Tax Col'or of Montgomery co. in 1859	6 64	
do 15	15	A. Bellamy, do do of Tax in Cass co. in 1859	4 07	
		as Tax Collector Spalding co. for 1859	63 52	

OVERPAYMENTS FOR 1860.—*Continued.*

Mar 16 469	Mar 16	John Studdard,	For overpaym't of Tax Collec'r of Morgan,	1860	25 09
do 26 477	do 26	B. C. Alfriend,	do do	1859	17 19
do 26 478	do 26	John A. Powell,	do do	1860	25 48
do 30 488	do 30	F. Landrum,	do do	1861	80 94
do 30 489	do 30	T. J. Morgan,	do do as of Tax in	1859	8 77
Apr. 6 500	Apr. 6	J. P. Fitzpatrick,	do do as Tax Collector of	1860	70 02
do 6 501	do 6	H. H. Peek,	do do	1860	1 68
do 9 506	do 9	Darlin Creed,	do do	1861	1 35
do 9 517	do 9	Riley Milan,	do do	1860	93 41
do 9 518	do 9	T. C. Dunnegan,	do do	1860	95 55
do 25 549	do 25	L. L. Brewer,	do do	1861	36 36
do 25 550	do 25	K. Brannan,	do do	1860	13 00
do 25 553	do 25	James Philips,	do do	1860	80 50
May 2 605	May 2	R. H. Knight,	do do	1859	8 96
do 2 606	do 2	Hardy Ousley,	do do	1860	106 81
do 10 612	do 10	B. D. Brewer,	do do	1860	5 00
do 14 615	do 14	J. H. Browner,	do do of Tax in	1860	207 07
J'ne 10 653	June 10	Riley Milan,	do do as Tax Collector of	1860	5 60
do 10 664	do 10	D. M. Yancy,	do do	1860	55 59
do 10 665	do 10	G. M. Goggen,	do do	1860	60 44
do 10 667	do 10	James Caille,	do do (add'n)	1860	66 94
do 17 669	do 17	White Land,	do do	1860	13 25
do 21 680	do 21	U. H. Duncan,	do do	1860	20 87
July 4 709	July 4	S. J. Shropshire,	do do	1860	126 01

do	9	715	do	9	R. C. Chance,	do	do	1860	143	45
do	13	725	do	13	David Strange,	do	do	1860	184	27
do	22	735	do	22	J. T. Brannan,	do	do	1860	20	16
do	27	746	do	27	D. S. Dykes,	do	do	1860	37	87
Aug. 3	802	Aug.	3	A. J. Pool,	do	do	do	1859	80	36
do	6	809	do	6	D. W. Ash,	do	do	1860	21	15
do	13	819	do	13	Timothy Ford,	do	do	1860	39	41
do	14	821	do	14	Ed. Perry,	do	do	1860	19	16
Sep. 10	857	Sept.	10	P. M. Morris,	do	do	do	1860	26	26
do	18	867	do	18	D. Henry Jackson,	do	do of Tax in	1860	54	97
do	18	863	do	18	J. P. Fitzpatrick,	do	do Add'l over pay't as Tax Col. of Madison,	1859	5	81
									3,069	60

PRINTING FUND OF 1860.

Oct	28	683	Oct	27	J. Clisby,	For	adv. in Georgia Telegraph from Nov. 19, 1859 to 31st May, 1860,	19	00
Nov	29	164	Nov	29	Augusta Con'tu'list,	do	Adv. to 20th Nov. 1860 and sub. to Daily to 8th Nov. 1861,	27	37
do	30	171	Nov	30	Albany Patriot,	do	adv. Proclamation for Fasting and Prayer,	4	00
Dec	13	191	Dec	13	Savannah Republic'n	do	" to date, and subscription to 3d Dec 1860,	20	70
do	18	197	do	18	S'thm'r & Advertiser,	do	" Proclamation for Fasting and Prayer,	4	30
do	20	198	do	20	Beals, Greene & Co.,	do	subscription to Boston Post to Oct 2d, 1860,	5	00
do	21	219	do	21	R M Orme & Son,	do	printing and advertising done at Southern Recorder Office to date,	297	75

PRINTING FUND OF 1860.—Continued.					
Dec 31	239	Dec 31	C R Hanleiter,	For advertising Treasury notice to Railroad and Insurance Companies, &c.,	3 00
1861		1861			
Jan 16	282	Jan 16	S Rose & Co.,	do advertising in Journal and Messenger to Jan. 9th, 1861,	25 25
do	17 283	do	17 J A Welch,	do subscription to Newnan Banner to Jan 1862, and adv. to 11th Jan 1861,	23 00
do	18 284	do	18 Cassville Standard,	do advertising General Order No. 1, and subscription to Feb 1, 1861,	15 00
do	18 298	do	18 Marietta Advocate,	do advertising General Orders, No. 1 and 2, and proc. for fasting and prayer,	24 50
do	28 298	do	28 C R Hanleiter,	do advertising in National American, and subscription to Jan 1, 1861,	31 75
Feb 1	369	Feb 1	H C Wayne, Adj Gen	do advertising General Order No. 1 in Southern Statesman, Bainbridge Argus, Thompson Herald, North Georgia Times, Valley Register, Carrollton Advocate, Pulaski Times, Library Companion, Fort Gaines Advocate, Dahlonga Signal, Rome Courier, Albany Patriot, Southern Enterprise, Rome Southerner, Cuthbert Reporter, Louisville Gazette, Central Georgian, Georgia Clipper, Southern Confederacy, Columbus Sun, Southern Democrat, LaGrange Reporter, Augusta Dispatch,	

Feb	6	387	Feb	6	W H Hunt,	For subscription to Marietta Advocate from Oct 1859 to Jan 1, 1860,	405 00
do	18	406	do	18	Wire Grass Reporter, do	advertising proclamation for fasting and prayer,	4 00
do	27	417	do	27	Southern Georgian, do	advertising proclamation for Thanksgiving, &c.,	3 00
Mch	9	455	Mch	9	Georgia Platform, do	advertising proclamation for arrest of Hart and subscription to Aug., 1858,	4 00
do	16	470	do	16	Southern Statesman, do	advertising Executive order relative to the Banks, &c.,	6 50
do	28	472	do	28	Georgia Wee'ly Adv. do	one year's subscription to the Southern Confederacy,	10 00
do	29	486	do	29	LaGrange Reporter, do	publishing special order No. 3, from Adjutant General's office,	5 00
							8 75

PRINTING FUND OF 1860.—*Continued.*

M'ch 30	487	March 30	Atlanta Intelligencer, do advertising proclamations and orders, &c., to 4th Jan., 1861,	26 00
Apr 2	491	Apr 2	South West Georgian do advertising special order No. 1, from Adjutant of Lumpkin, General's office,	9 00—981 87

PRINTING FUND OF 1861.

1861			Amount appropriated,		
Jan 31	320	Jan 31	J H Seals,	For advance to him on contract for printing Code of Georgia,	Indefinite.
Feb 6	356	Feb 6	Boughton, Nisbet & Barnes, }	do Job work of Senate and House of Representatives in 1860, and Comptroller General's and Treasurer's and Educational Reports,	1,500 00
do 1	372	do 1	T Fort,	In part for compiling Laws passed at session of 1860,	6,112 50
do 9	395	do 9	T Fort,	For balance due him for do do do	500 00
do 28	423	do 28	H C Wayne, Adjutant General, }	do advertising Order No. 1, in Southern Watchman, Wire Grass Reporter, Georgia Weekly, Educational Journal, and Harris County En-prise,	500 00
Apr 10	510	Apr 10	Georgia Forester,	do publishing General Orders No. 1 and 10 from Adjutant General's office,	45 00
do 10	512	do 10	H R Jackson,	do publishing sale of ships M. J. Ward and Julian Hallock, in Savannah Republican and News,	14 00
do 11	519	do 11	Jones & Blakeley,	do advertising in LaGrange Reporter for election	18 50

do 13 530	do 13	E. L. Snow, Agent,	of Judge and 'Thanksgiving proclamation in 1853,	9 50
do 19 541	do 19	J. H. Seals,	subscription to Charleston Courier to Jan., 1862, and Southern Lit. Messenger for 1859 and 1860,	12 00
do 24 547	do 24	Boughton, Nisbet } & Barnes, }	advance to him as contractor to print Code of Georgia,	3,500 00
May 1 604	May 1	R. M. Orme & Son,	balance due for printing and binding Laws and Journals of session 1860,	11,260 00
do 30 642	do 30	C. J. Wellborn, Libr'n,	adv. and printing done at Southern Recorder to April 25, 1861 and subscription to Nov. 1, 1861,	139 50
Jun 21 679	Jun 21	North Georgia Times,	pay of contractors for distributing Laws and Journals and other books to all the counties in the State,	1,050 00
do 22 685	do 22	J. M. Cooper & Co.,	adv. to 28th May, 1861, as per account filed,	31 00
do 22 681	do 22	Patriot & Mountaineer,	printing 200 services of Columbiads,	32 00
do 22 682	do 22	Atlanta Intelligencer,	subscription to 1st July, 1861,	8 75
do 22 683	do 22	Smith & Bennett,	adv. General Orders, &c., &c., as per bill rendered,	41 00
Jul 18 730	Jul 18	S. Rose & Co.,	adv. 'Thanksgiving proclamation of 1860,	5 00
			sub. to Journal & Messenger to May 1, 1862, and advertising relative to redemption of Public Debt,	6 00

PRINTING FUND, 1861.— <i>Continued.</i>					
July 25 741	July 25	Columbus Times,	For sub. to 23d Nov. 1861, and advertising as per bill filed,	40 00	
do 25 744	do 25	D. H. Mason,	adv. Order No. 1, of Gen. Wayne and Gen. Phillip's Circular, in True Flag,	14 00	
Aug 5 806	Aug 5	R. M. Orme & Son,	adv. and printing in Southern Recorder to July 23, 1861,	69 75	
do 21 826	do 21	W. B. Guerry,	adv. proclamation in South Western News in 1858,	7 00	
do 26 828	do 26	J. H. Seals,	advance to him as Printer of the Code of Georgia,	1,500 00	
Sept 11 859	Sept 11	Rome So'thn'r & Adv.,	advertising done to Aug. 1, 1861, as per bill,	21 00	
do 20 869	do 20	Boughton, Nisbet } & Barnes, }	do and Job Work done at Southern Federal Union office, to Sept. 1, 1861,	1,932 50	
do 26 875	do 26	Gaulding & Whitaker,	advertising and printing in Atlanta Intelligencer to 20th Sept. 1861, as per account filed,	68 00	
do 26 874	do 26	M. Dwinell,	adv. in Rome Courier to 20th Sept. 1861, as per bill filed,	29 00	
do 27 878	do 27	Sav. Daily M'n'g News,	one year's subscription to paper from 12th April, 1861 to 12th April, 1862,	8 00	
do 28 879	do 28	S. H. Atkinson,	adv. and sub. to Augusta Evening Dispatch to June 1861,	13 50	
do 28 880	do 28	Athens Banner,	adv. proclamations, orders, &c., to July 31st, 1861,	31 00	

do	28	881	do	28	Central Georgian,	do	adv. general order, No. 13, from Adj't Gen'l's office,	7 50
Oct	2	892	do	2	Southern Confederacy,	do	adv. Governor's Proclamation about guns, &c., and to the people of Georgia,	22 00
do	2	891	do	2	Albany Patriot,	do	adv. Governor's and Adjutant General's proclamations, orders, &c., to 25th July, 1861,	69 50
do	4	897	do	4	Sav. Morning News,	do	adv. proclamations, orders, &c., as per bill to 3d Sept. 1861,	91 61
do	17	913	do	17	Cherokee Mountaineer,	do	adv. Address to the people of Georgia.	5 00—28,714 11

SUPREME COURT.

Amount appropriated,

Indefinite.

1860	1860							
Nov 16	16	Nov 16	1860	T. L. Cooper, Sol. Gen.	For arguing in Supreme Court, cases of Wm. A. Choice vs. State, (murder,) and D. Hallovan vs. State, (misdemeanor,)	65 00		
do	29	160	do	29	J. H. W. Johnson,	For arguing in Supreme Court, case J. McAfee vs. State, (stabbing,)	30 00	
1861	1861							
Mch 13	467	Mch 13	1861	C. W. Dubose,	For costs due on criminal pauper cases tried in Supreme Court, as per bill filed,	94 00		
Apr 15	532	Apr 15	1861	J. Peabody,	For arguing in Sp'e C't, case J. Stockdale vs. State, (misdemeanor,)	15 00		
do	20	543	do	20	M. Kendrick,	do do do T. W. Cox vs. State, (murder,)	50 00	

SUPREME COURT.—Continued.

May 15	616	May 15	W. A. Lofton,	For arguing in Sup'e Ct., case J. Maddox vs. State,		
				(murder,)		50 00
Jun 5	650	Jun 5	S. P. Thurmond,	J. Woody vs. State,		
				(misdemeanor,)		15 00
do 20	677	do 20	E. H. Bacon,	F. Ferguson vs. State,		
				(robbery,)		30 00
do 24	692	do 24	P. J. Strozier,	L. Mathers vs. State,		
				(murder,) and Monday		
				a slave vs. State. (as-		
				sault with intent to		
				kill,)		100 00
do 24	693	do 24	R. E. Lester,	R. Gavay vs. State,		
				(misdemeanor,)		15 00
do 29	696	do 29	J. N. W. Johnson,	John Kellet vs. State,		
				(misdemeanor,)		15 00
do 29	697	do 29	N. J. Hammond,	G. W. Irby vs. State,		
				(murder,)		50 00
Jul 11	722	Jul 11	F. D. Bailey,	R. Evans vs. State,		
				(murder,)		50 00
Aug 8	812	Aug 8	J. C. Birch,	do cases Dolly Dickens, (mis-		
				demeanor,) and T. B.		
				Wright, (malicious mis-		
				chief,)		30 00

Sep 12	858	Sep 12	C. W. Dubose, Clerk,	For costs due for trial of criminal pauper cases in Supreme Court,	83 75—692 75
--------	-----	--------	----------------------	--	--------------

SUPREME COURT.—For Stationery in 1859 and 1860.					200 00
Amount appropriated,					

1860	Oct 27	684	C. W. Dubose, Clerk,	To buy stationery and pay printing notices, &c., for Supreme Court,	100 00
1861	Feb 28	441	C. W. Dubose,	To buy stationery and pay printing notices, &c., for Supreme Court,	100 00—200 00

SUPREME COURT REPORTS.—For Purchase of					145
Amount appropriated,					Indefinite.

1861	Jan 28	299	J. J. Martin, E'r B. Y. }	For 160 copies of Supreme Court Reports, vol — at \$3 per copy,	480 00
			Martin late Reporter, }		
	Aug 29	838	G. N. Lester, Reporter,	do do do Court Reports, vol. 31 at \$3 per copy,	516 00—996 00

SPECIAL APPROPRIATIONS FOR 1860 AND 1861.

ARMS—For purchase of, in 1860.					32,198 27
Balance undrawn Oct. 20, 1860,					
1860	Oct. 23	679	Eli Whitney,	Amount of bill for Muskets, Rifles, &c., furnished the State,	6,927 03

SPECIAL APPROPRIATIONS FOR 1860 AND 1861.—Continued.

Oct. 25	682	Oct. 25	A. M. Nisbet, Agent,	For Artillery Arms and Equipments furnished the State, by A. Hitchcock,	7,347 25			
do	29	686	do	Sehr Burrows & Owners	do	Freight, wharfage and other charges on Artillery Arms, &c.,	607 09	
Nov. 1	1	Nov. 1	James T. Ames, Agent,	do	Pistols furnished the State, as per bill filed,	1,634 67		
do	1	3	do	1 John Jones, Tr.,	do	Amount paid for freight on Arms and Accoutrements from New York,	400 01	
do	5	4	do	5 Geo. A. Dure,	do	Freight on Cannons for Jackson Artillery at Macon,	15 94	
do	20	159	do	D C Hodgkins & Sons,	do	200 Navy Pistols at \$16 50 each, and 100 Mississippi Rifles, at \$19 50 each,	5,250 00	
do	24	162	do	24 John Jones, Tr.,	do	5,000 Muskets purchased from U. S. Government,	10,000 00—32,181 99	
<hr/>								
Balance undrawn Oct. 20, 1861,								16 28
<hr/>								
T. M. BRADFORD—For attention to Halls.								
1861	1861	Amount appropriated,						50 00
Jan. 2	243	Jan. 2	T. M. Bradford,	For airing, sweeping and keeping in order Senate and Representative Halls,				50 00
T. M. BRADFORD—For attending to State House Clock.								
1861	1861	Amount appropriated,						50 00
Jan. 2	242	Jan. 2	T. M. Bradford,	For keeping in order the State House Clock,				50 00

COTTON PLANTERS CONVENTION.

1860	1860		2,500 00
Dec. 21	221 Dec.	21 Howell Cobb, President, For amount appropriated to Cotton Planters' Convention, by Act of 1860,	2,500 00

HOWELL COBB—President.

1860	1860		2,400 00
Dec. 21	221 Dec.	21 Howell Cobb, For amount appropriated to pay expenses of Commissioner of Cotton Planters' Convention to Europe,	2,400 00

STATE CONVENTION—For expenses of.

1861	1861		\$55,000
March	March	President's warrants, For pay of members, officers and expenses of Convention,	98,552 50

CONGRESS, SOUTHERN—Advance to Delegates, by order of Convention.

1861	1861		300 00
Jan. 29	302 Jan.	29 E. A. Nisbet, For amount advanced to him as a Delegate,	300 00
do	29 303 do	29 B. H. Hill, do	300 00
do	29 306 do	29 A. H. Kenan, do	300 00
Feb. 9	392 do	9 M. J. Crawford, do	300 00
do	13 397 do	13 A. R. Wright, do	300 00
do	16 399 do	16 A. H. Stephens, do	300 00
			1,800 00

SPECIAL APPROPRIATIONS FOR 1860 AND 1861—*Continued.*

COMMISSIONERS TO SOUTHERN STATES—To pay expenses—appropriated by Convention.		
1861	1861	
Jan. 29	304 Jan. 29 Luther J. Glenn,	For amount advanced to him as Commissioner to Missouri,
do 29	307 do 29 D. P. Hill,	do Amount advanced to him as Commissioner to Arkansas,
do 29	308 do 29 H. P. Bell,	do Amount advanced to him as Commissioner to Tennessee,
do 29	309 do 29 H. L. Benning,	do Amount advanced to him as Commissioner to Virginia,
do 30	311 do 29 Samuel Hall,	do Amount advanced to him as Commissioner to North Carolina,
Feb. 2	378 Feb. 2 A. R. Wright,	do Amount advanced to him as Commissioner to Maryland,
do 4	379 do 2 D. C. Campbell,	do Amount advanced to him as Commissioner to Delaware,
do 9	394 do 2 Dr. W. C. Daniel,	do Amount advanced to him as Commissioner to Kentucky,
do 27	418 do 2 J. W. A. Sanford,	do Amount advanced to him as Commissioner to Texas,
Aprl 22	545 Aprl 22 W. J. Vason,	do Amount advanced to him as Commissioner to Louisiana,
		200 00—2,100 00

COMMISSIONER TO EUROPE.

1861	1861		3,000 00
Feb. 1	374	T. Butler King,	
Amount appropriated,			
For pay as Commissioner to visit Europe for the			
development of Direct Trade with the South-			
ern States,			3,000 00

T. R. R. COBB—For Georgia Reports.

186	186		6,531 00
April 15	535	T. R. R. Cobb,	
Amount appropriated,			
For Supreme Court Reports, furnished from 1848			
to 1858,			6,531 00

CHARLTON COUNTY—Ordinary of—for Educational Fund.

1861	1861		250 00
Jan. 25	292	F. M. Smith, Ordinary,	
Amount re-appropriated,			
For amount of Educational Fund due Charlton			
County for 1859, which reverted,			250 00

CHANDALIERS—For cleaning and lighting in 1860.

1860	1860		50 00
Dec. 27	217	A. T. Putnam,	
Amount appropriated,			
For cleaning and lighting Chandalier in 1860,			50 00

CLERK OF HOUSE OF REPRESENTATIVES—For salary and contingent expenses.

1860	1860		550 00
Dec. 20	214	Geo. Hillyer,	
Amount appropriated,			
For contingent expenses of House of Representa-			
tives in 1860,			50 00

1861

March 28	484	Geo. Hillyer,	
do Salary as Clerk of House of Reps., in 1860,			500 00—550 00

SPECIAL APPROPRIATIONS FOR 1860 AND 1861.—*Continued.*

COMPTROLLER GENERAL—For clerk hire to make out certain statistical tables for the use of the Legislature.

1860	1860			125 00
Nov. 5	5 Nov. 5	P. Thweatt,	Balance undrawn Oct. 20, 1860	
			For his 4th quarter's pay for Clerk hire,	125 00

COMPTROLLER GENERAL—For Clerk hire to make out certain Statistical Tables for use of the Legislature.

1861	1861			500 00
Feb. 5	383 Feb. 5	P. Thweatt,	Amount appropriated,	
May 16	620 May 16	P. Thweatt,	For his 1st quarter's pay for Clerk Hire, &c.,	125 00
Aug. 16	824 Aug. 16	P. Thweatt,	do 2nd do	125 00
			do 3rd do	125 00—
				<hr/> 375 00
			Balance undrawn Oct. 20, 1861,	125 00

CHEROKEE VOLUNTEERS IN 1838—For pay of services, rations, &c.

1860.	1860.		Amount Appropriated.	Indefinite.
Oct. 22	678 Oct. 22	T M Bradford, Agent,	For serv's, rations, &c, of Anderson Massey in	
			Capt. Gideon's Co. in Cherokee in 1838	56 00
Dec. 1	169 Nov. 30	L H Walthall	do serv's in Capt. Witcher's Co. and B. Grovely	
			rations, forage, &c, furn. by J L Dorrough	
			and J C York in 1838	73 85

do 12 190 do 12 James Burke	do per diem, rations, &c, per serv'c in Cher'ke '38	48 00
1861.		
Jan. 2 241 Jan. 2 T M Bradford	do his 4th qr. sal'y as Aud. Cherokee Claims	50 00
do 22 286 do 22 L H Walthall, Agent,	do am't due Harriet Witcher, as an heir of Capt. Jno. Witcher for serv. in Cherokee in 1838	21 54
Feb. 28 422 Feb. 28 L H Walthall, Agent	do am't due heirs of Jno. Ponder for his services in Cherokee in 1838	56 00
Mar. 9 460 Mar. 9 John S Fain, Agent,	do pay, rations, &c, of J Morgan, who serv'd in Capt. Patterson's Co. in Cherokee in 1838	48 00
do 14 468 do 14 L H Walthall, Agent	do services, rations, &c, of Henry Fuller in Capt. Witcher's Co. in Cherokee in 1838	52 00
April 2 497 April 2 T M Bradford	do his 1st qr. sal. as Aud. Cherokee Claims	50 00
May 30 613 May 3 L H Walthall, Agent,	do am't due Wm Finly for services, &c, in Cherokee service in 1838	32 00
July 1 699 July 1 T M Bradford	do his 2d qrs. sal. as Auditor Cherokee Claims	50 00
Oct. 1 887 Oct. 1 T M Bradford	do do do do	50 00
		567 39

(CODIFICATION OF THE LAWS—For salary of Commissioners and Clerk.

1860.	1860.	Balance undrawn Oct. 20, 1860	10,250 00
Nov. 1 2 Nov. 1 B B de Graffenried	For his 3d qr. sal. as Sec'y to Commissioners	325 00	
Dec. 19 201 Dec. 19 T R R Cobb	do his 2d and last qr. sal. as Codifier Laws Ga.	3,000 00	
do 19 203 do 19 David Irwin	do do do do	3,000 00	
1861.	1861.		
Jan. 30 310 Jan. 30 R H Clarke	do do do do	3,000 00	

SPECIAL APPROPRIATIONS FOR 1860 & '61.—Continued.

CODIFICATION OF THE LAWS—For Salary of Commissioners and Clerk.—Continued.

Feb. 2	380	Feb. 2 B B deGraffenried	For his 4th and last qr. sal. as Sec'y to Comm'srs	325 00	—9,650 00
--------	-----	--------------------------	--	--------	-----------

Balance undrawn Oct. 20th, 1861

600 00

I H DUPREE—For relief of

Amount appropriated

200 00

Dec. 19	205	Dec. 19 I H Dupree	For relief as Tax Receiver of Dooly Co. in 1860	200 00
---------	-----	--------------------	---	--------

DAVID HARRISON—For relief of widow and children.

Amount appropriated

1,000 00

Dec. 19	199	Dec. 19 W H Pilcher	For am't appropriated to widow and children of	
---------	-----	---------------------	--	--

David Harrison, killed on W & A R Road

1,000 00

LITTLEBERRY JAMES—For children of

Amount appropriated

2,000 00

Jan. 28	300	Jan. 28 W H Dorsey, Trustee	For am't appro. for relief of children of Little-	
---------	-----	-----------------------------	---	--

berry James, dec'd killed on W A & R R

2,000 00

MINISTERS OF GOSPEL—For services as Chaplain,

Amount appropriated

100 00

Dec. 20	209	Dec. 20 Rev. Wm. Flinn	For services during session of Legislature 1860	50 00
---------	-----	------------------------	---	-------

do do do

50 00— 100 00

Dec. 20	210	Dec. 20 Rev. J M Curtis		
---------	-----	-------------------------	--	--

do do do

50 00— 100 00

1860.	1860.	MILITARY INSTITUTE—Physicians bills, &c,	250 00
Dec. 20	213	Dec. 20 W H Wilson, Cadet	
		Amount appropriated	
Dec. 24	228	Dec. 24 Dr. C H Hall	75 25
Dec. 27	255	Dec. 27 Dr. S G White	82 90
		For board, &c, of Cadets detained in Milledgeville, by wounds received in firing cannon	75 00
		For medical attention, &c, to Cadet Love	233 15
		do do do Osborn	
			<hr/>
		Balance undrawn Oct. 20 1861	16 20

1861.	1861	MILLER COUNTY—For Bridge and Turnpike,	1,000 00
Mar. 11	403	Mar. 11 J S Means and B Roberts	
		Amount appropriated	
		For erection of Bridge & Turnpike across Spring Creek in Miller county	1,000 00

1860.	1860.	MEDICAL COLLEGE OF GEORGIA,	10,000 00
Dec. 22	223	Dec. 22 E Starnes, President,	
		Amount appropriated	
		For am't appro. Med. Colleg. Ga. by act of '60	10,000 00
1860.	1860.	J McCrary, AND OTHERS,	100 00
Dec. 19	206	Dec. 19 John S Fain	
		Amount appropriated	
		Am't appro. to J McCrary, Saxon, and others, for arrest of John Black	100 00
1860.	1860.	J A MORRIS—For taking Census in 1859,	78 50
Dec. 19	202	Dec. 19 John A Morris	
		Am't appropriated	
		For am't appro. for taking Census in Montgomery county for 1859	78 50

SPECIAL APPROPRIATIONS FOR 1860 AND 1861.—Continued.

1860.	1860.	M P QUILLAIN—For costs on fi. fas, Amount appropriated	138 12
Dec. 24 229	Dec. 24 M P Quillian	For am't appro. to pay costs due on fi. fas issued in favor Central Bank in Lumpkin Co.	138 12
		SECRETARY OF THE SENATE—For salary, contingent expenses and extra work,	
1860.	1860.	Amount appropriated by act of 1860	578 00
Dec. 20 212	Dec 20 F H West	For contingent expenses of Senate \$50, and ex- tra work on the Fundy case	78 00
1861.	1861.	For salary as Secretary of the Senate	500 00 —578 00
Jan. 30 314	Jan. 30 F H West		
		TREASURER OF GEORGIA,	
1860.	1860.	Amount appropriated	Indefinite.
Dec. 31 240	Dec. 31 John Jones, Treasurer,	For dating, numbering, &c, 16,000 coupons for Atlantic & Gulf R R and 7,000 coupons on Educational Bonds	287 50
1861.	1861.		
Feb. 28 429	Feb. 28 John Jones, Treasurer,	For dating, signing, &c, 8,000 coupons of the Atc. & Gulf R R and 40,000 coupons on bonds for the defence of State	600 00 —887 50

1860.	1860.	STATE PRINTER—For advance to			
Nov. 19	24 Nov 19	Boughton, Nisbet & Barnes	Amount appropriated	4,000 00	4,000 00
			For am't advanced to them as State Printers		
1861.	1861.	JOHN T TILLMAN—For balance due as Senator			
Jan. 25	29 1 Jan. 25	Hou. John Tillman	Amount appropriated	15 00	15 00
			For balance per diem due him as Senator of Col- quitt county 1859	15 00	
1860.	1860.	V THOMPSON AND W K MOORE,			
Dec. 19	20 4 Dec. 19	V Thompson and W K Moore	Amount appropriated	56 00	56 00
			For taking evidence in contested election in Whitfield county	56 00	
1860.	1860.	UNIVERSITY OF GEORGIA—To pay Board of Visitors.			
Dec. 19	200 Dec. 19	Levi B Smith	Amount appropriated	Indefinite.	
1861.	1861.		For attending examination of Students in 1860	50 00	
Jan. 21	28 5 Jan. 21	C W Howard	do do do	50 00—100 00	
1860.	1860.	JOHN M WILHITE,			
Dec. 20	20 7 Dec. 20	John M Wilhite	Amount appropriated	500 00	500 00
			For am't appro. for damages sustained in trying to recover title to lot of land	500 00	

SPECIAL APPROPRIATIONS FOR 1860 AND 1861.—*Continued.*

1861.	1861.	DOW WRIGHT—For extra good official service, Amount appropriated	100 00
Jan. 4 253	Jan. 4 P Tracy (Senator)	For am't appro. to Dow Wright, Receiver Tax Returns of Bibb county in 1860	100 00

